

TAB 194

**AHERF**  
**06/30/97**

**Working Paper Name:** Bucks - Contractual Allowance 6/30/97  
**Working Paper Reference:** 0053-52  
**Working Paper Type:** OLE

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ALLEGHENY UNIVERSITY HOSPITALS, BUCKS COUNTY  
RESERVE FOR ALLOWANCE CALCULATIONS - INPATIENT  
FOR THE MONTH OF JUNE 1997

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**Completed**

**Completed By:** Kristen Heinlein      **Date:** 08/27/97 09:37:14 AM  
**Last Modified By:** Christa L. Porter      **Date:** 09/10/97 04:34:07 PM

**Reviewed**

Christa L. Porter

**Mark for Deletions**

**Modification History:**

Kristen Heinlein

CL 013772

ALLENTOWN UNIVERSITY HOSPITALS, BUCKS COUNTY  
RESERVE FOR ALLOWANCE CALCULATIONS - INPATIENT  
FOR THE MONTH OF JUNE 1997

ACUTE PER CASE BASIS	PA MA (A)	MA-MA APPS (U 10-12)	TOTAL MA	USING SWS INVISION		NO FAULT (W1,2,5,99)	ALLOCATION	MA APPS (U 10-12)
				CAMPUS (C11)	MEDICARE (M)			
Inhouse DNFB	0 0	0 0	0 0	0 0	0 0	0 0	Inhouse DNFB	0 0
Total A/R	34,293	6,001	42,294	0	642,507	0	Total A/R	10,001
Inhouse DNFB	5 0	2 0	6 0	0 0	36 0	0	Inhouse DNFB	2 0
Less/Balles DCH w/100%	0	0	0	0	0	0	# cases	2
Total # of Cases	5 0	2 0	3 0	0 0	36 1	0	# days	3
Less Preadmissions							MA %	80.0%
Net # of Cases							SELF %	20.0%
Reimbursement Rate	1,012	2,012	0	2,104	5,803	4,182		
Reimbursement Amount	18,072	4,819	0	0	204,255	0		
Reserve Amount	16,221	3,182	18,403	0	836,254	0		
	47.3%	33.6%	43.9%		73.5%			
ACUTE PER DIEM BASIS:	BLUE CRG33 (P13-43)	US HLTCHC (H44-72,N43,P64-65)	OTHER HMO (H4P)	KEYSTONE (H29,P51)	COMMERCIAL (C-OTH)		WORKERS COMP (W-5052,OTHER)	TOTAL COMMERCIAL
Inhouse DNFB	0 0	0 0	0 0	0 0	0 0	0	0 0	0 0
Total A/R	49,724	210,305	204,050	(7,206)	5,801	30,882	30,443	0
Total # of Days	23 8	87 3	81 3	8 0	4 0	4 0	8 0	0
Less/Balles DCH w/100%								
Adjusted Balles	19	64	58	4	4	4	8	0
Reimbursement Rate	732	822	708	748	1,353	1,305	1,329	30.0%
Reimbursement Amount	14,834	52,606	41,122	4,458	3,412	9,220	10,832	0
Reserve Amount	34,863	157,897	162,923	12,720	339	25,483	23,851	0
	70.1%	75.0%	78.6%	72.8%	8.7%	83.0%	70.9%	
ACUTE PER DIEM BASIS:	DC33 (P22)	SELF (U01/00,OTHER)	SELF-MA APP (U)	TOTAL SELF	CHARITY CARE (F)	MANAGED MA (F)	P & F (H37)	
Inhouse DNFB	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0
Total A/R	0	20,320	2,000	22,320	0	37,927	0	0
Total # of Days	0	11	1	12	0	18	0	0
Reimbursement Rate	732	883	0	527	0	858	2,250	0
Reimbursement Amount	0	9,493	0	8,403	0	16,284	0	0
Reserve Amount	0	10,827	2,000	12,827	0	21,683	0	0
	53.3%	100.0%	37.1%	57.1%				

### USING BASIC INVISION

REHAB PER DIEM BASIS:	MEDICARE (M)	REHAB PER DIEM BASIS:	NO FAULT (W1-W9)		
Inhouse	0	Inhouse			
DNFB	0	DNFB			
Total A/R	74,015	Total A/R			
DAYS	31	DAYS			
Total # of DAYS	31	Total # of DAYS			
Reimbursement Rate	727 double check rate - changed in April	Reimbursement Rate	80.00%		
Reimbursement Amount	22,537	Reimbursement Amount			
Reserve Amount	51,478	Reserve Amount			
PERCENT	90.4%	PERCENT			
REHAB PER DIEM BASIS:	PA MA (A)	WA-MA APPS (110-12)	TOTAL MA		
Inhouse	0	0	0		
DNFB	0	0	0		
Total A/R	0	0	0		
Total # of Days	0	0	0		
	0	0	0		
Reimbursement Rate	\$17	\$17	\$17		
Reimbursement Amount	0	0	0		
Reserve Amount	0	0	0		
			67.3%		
REHAB PER DIEM BASIS:	SELF-MA APP (U)	BLUE CROSS (LPC3-45)	WORKERS COMP (W)	MANAGED MA (M)	REHAB % OF CHARGES:
Inhouse	0	0	0	0	0 Inhouse
DNFB	0	0	0	0	0 DNFB
Total A/R	0	0	5,111	0	0 Total A/R
Total # of Days	0	0	3	0	0 Reimbursement Rate
Reimbursement Rate	0	782	1,005	0	0 Reimbursement Amount
Reimbursement Amount	0	0	3,915	0	0 Reserve Amount
Reserve Amount	0	0	1,195	0	0
			23.4%		

## ALLEGATION

AIA APPS [U10-12]	
Inhouse	0
DNFB	0
Total A/R	0
Inhouse	0
DNFB	0
# cases	0
# days	0
MA %	80.0%
SELF %	20.0%
 REHAB % OF CHARGES:	
Inhouse	DC33
DNFB	[P22]
Total A/R	0
Reimbursement Rate	78%
Reimbursement Amount	0
Reserve Amount	0





ALLEGHENY UNIVERSITY HOSPITALS, BUCKS COUNTY  
RESERVE FOR ALLOWANCES - JOURNAL ENTRY VE002  
FOR THE MONTH OF JUNE 1997

Description	Account	Carder	Debit	Credit	F/C
Blue Cross Allow - IP	7120103	95000212	34,858		(BLP33-45)
- REHAB	7120403	95000212	0		
- PSYCHE	7120303	95000212	704		
Medicare Allow - IP	7120101	95000212	436,254		(U)
- REHAB	7120401	95000212	31,478		
- PSYCHE	7120301	95000212	62,344		
Medicaid Allow - IP	7120102	95000212	19,403		(A,ND)
- REHAB	7120402	95000212	0		
- PSYCHE	7120302	95000212	29,581		
US HMO Allow - IP	7120104	95000212	157,897		(HGS-72, HGS, PBA-10)
- REHAB	7120404	95000212	8,816		
- PSYCHE	7120304	95000212	12,030		
Other HMO Allow - IP	7120106	95000212	162,979		(HAP)
- REHAB	7120406	95000212	4,532		
- PSYCHE	7120306	95000212	16,357		
Keystone Allow - IP	7120105	95000212	12,729		(HCO,P31)
- REHAB	7120405	95000212	2,391		
- PSYCHE	7120305	95000212	0		
Commercial Allow - IP	7120111	95000212	25,851		0 (C, W50/S1, OTH)
- REHAB	7120411	95000212	1,194		
- PSYCHE	7120311	95000212	0		
Other Allow - IP	7120109	95000212	0		(D)
- REHAB	7120409	95000212	0		
- PSYCHE	7120309	95000212	0		
DC33 Allow - IP	7120113	95000212	0		(P22)
- REHAB	7120413	95000212	0		
- PSYCHE	7120313	95000212	0		
No Fault Allow - IP	7120115	95000212	0		(W1,3,5,8)
- REHAB	7120415	95000212	0		
- PSYCHE	7120315	95000212	0		
Managed MA Allow - IP	7120111	95000212	21,683		(W)
- REHAB	7120411	95000212	0		
- PSYCHE	7120311	95000212	11,040		
Charity Care - IP	7103100	95000212	0		(F)
Reserve for Allow - IP	1201000	95000212		1,270,454	
<b>Subtotal</b>			<b>1,270,454</b>	<b>1,270,454</b>	
<b>Bad Debt Expense</b>	8401100	05000212	12,827		(U)
Reserve for Bad Debt	8401300	05000212	0	12,827	
<b>Total</b>			<b>1,283,281</b>	<b>1,283,281</b>	

Variance  
ALLEGHENY UNIVERSITY HOSPITALS  
BUCKS COUNTY  
RESERVE FOR ALLOWANCE BALANCES  
INPATIENT (1201000)

ALLEGHENY UNIVERSITY HOSPITALS  
BUCKS COUNTY  
RESERVE FOR ALLOWANCE BALANCES  
OUTPATIENT (1202000)

	06/30/96	03/31/97	6/30/97		06/30/96	03/31/97	6/30/97	
Reserve on IHDNFB (Unbilled)	(1,702,273)	(2,164,762)	(1,270,454)		Reserve on Unbilled OP	(652,054)	(530,154)	(374,998)M
Reserve on accds FB @ Gross					Reserves on Inven & Ptm OP @ Gross	(8,477,778)	(1,060,713)	(3,410,338)A
Reserves on Charity Care	(206,585)	(1,294)	0 IM		Add Reserve on KHP & BC	(900,978)		
Reserves on Comm @ Gross	(92,143)	(0,629)	(80,041)		Reserves on SHI Capitation A/R	(26,848)	(26,848)	0M
DC33 Reserves		(9,845)	(9,883)		Adjust MA System Allow			
General Reserves					Reactivated A/R			
Reserves on SHI Capitation A/R	(95,550)	(95,550)	(95,550)		OP Revenue Adjustment			
MA Apps ATB Rev	(105,841)	(302,007)	(129,866)		Balance Reserve for Allowances	(1,150,706)	(2,242,893)	(3,855,687)M-2
Reactivated A/R			(137,845)		A	Per Rptwd	3,418,338	
IP Revenue Adjustment					Per OP Contractual Calc.	3,409,453	33-23	
USHC Reserve Risk FY95	(7,381)	(7,381)	(7,381)		Difference	4,885 km		
PATCOM IP/OP Charity Care w/o		(207,716)	(207,716)					
Balance Reserve for Allowances		(2,299,762)	(2,682,193)	(1,936,707)				

CL 013777



AHERF  
06/30/97

Working Paper Name: Elkins - Contractual Allowance 6/30/97  
Working Paper Reference: 0053-54  
Working Paper Type: OLE

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ALLEGHENY UNIVERSITY HOSPITALS, ELKINS PARK  
RESERVE FOR ALLOWANCE CALCULATIONS - INPATIENT  
For the Month of June 1997

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Completed

Completed By: Kristen Heinlein Date: 08/27/97 09:56:15 AM  
Last Modified By: Christa L. Porter Date: 09/10/97 04:34:07 PM

Reviewed

Christa L. Porter

Mark for Deletion

Modification History:

Kristen Heinlein

ALLEHENY UNIVERSITY HOSPITALS, ELKINS PARK  
RESERVE FOR ALLOWANCE CALCULATIONS - INPATIENT  
For the Month of June 1997

## USING SMS INVISION

ACUTE PER CASE BASIS:	PA MA (A)	MA-MA APPS (U10-12)	TOTAL MA	POLICE & FIRE (HST)	MEDICARE (M)	NO FAULT (W1,15,99)	ALLOCATION	
							MA APPS (U10-12)	
Inhouse DNFB	0 0	0 0	0 0	0 0	0 0	0 0	Inhouse DNFB	0 0
Total A/R	24,967	0	24,967	0	1,182,860	43,246	Total A/R	0
Inhouse DNFB	7 0	0 0	7 0	0 0	56 0	1 0	Inhouse DNFB	0 0
Total # of Cases Less: Preadmissions	7 5	0 0	7 5	0 0	56 9	1 0	# cases	0
Adjusted for Preadmissions	2	0	2	0	47	1	# days	0
Reimbursement Rate	3,143	3,143	898	3,752	6,262	5,460	MA %	80.0%
Reimbursement Amount	6,285	0	6,285	0	294,314	5,460	SELF %	20.0%
Reserve Amount	18,681	0	18,681	0	688,548	37,786		
ACUTE PER DIEM BASIS	74.82% BLUE CROSS (B,P33-45)	DIRECT CONTRACT (D)	74.82% US HLTHCRE (H66-72,P84-90)	OTHER HMO (H&P)	75.12% KEYSTONE (H93-42,P51)	87.37% COMMERCIAL (C)	WORKERS COMP (W-50/53,OTH)	
Inhouse DNFB	0 0	0 0	0 0	0 0	0 0	0 0		0 0
Total A/R	542,069	0	227,320	282,181	109,288	25,950	35,002	
Total # of Days Less: Babies DCH w/Mom	58 0	0 0	105 6	105 4	32 2	7 0		4 0
Adjusted Babies	58	0	99	101	30	7		4
Reimbursement Rate	958	30.0%	975	723	733	1,045	1,509	
Reimbursement Amount	55,564	0	86,525	73,023	21,990	12,915	6,436	
Reserve Amount	486,505 80.75%	0	130,795 75.54%	189,158 72.15%	86,298 70.69%	13,043 50.25%	28,566 81.61%	
ACUTE PER DIEM BASIS:	SELF (U)	SELF-MA APP (U)	TOTAL SELF	MCP CARE DC 33 (P22)	MANAGED MA (N)			
Inhouse DNFB	0 0	0 0	0 0	0 0	0 0			
Total A/R	20,282	0	20,282	14,160	237,979			
Total # of Days	9	0	9	1	108			
Reimbursement Rate	783	0		858	765			
Reimbursement Amount	7,047	0	7,047	858	82,620			
Reserve Amount	13,235 65.25%	0	13,235 65.25%	13,202 93.23%	155,359 65.26%			

CL 013779

<b>REHAB PER Diem BASIS:</b>	<b>NO FAULT (W13,599)</b>
Inhouse	0
DNFB	0
<b>Total A/R</b>	<b>1,077</b>
Inhouse	1
DNFB	0
<b>Total # of Days</b>	<b>1</b>
<b>Reimbursement Rate</b>	<b>519</b>
<b>Reimbursement Amount</b>	<b>519</b>
<b>Reserve Amount</b>	<b>558</b>

REHAB PER DIEM BASIS:	PA MA (A)	MA-MA APPS (U10-12)	TOTAL MA	COMMERCIAL (C)	US HLTHCRE (H65-72,P64-90)	OTHER HMO (H&P)	KEYSTONE (H39-42,P51)	MA APPS (U10-12)	
Inhouse	0	0	0	0	0	0	0	Inhouse 0	
DNFB	0	0	0	0	0	0	0	DNFB 0	
Total A/R	70,891	0	70,891	47,579	38,205	1,386	30,699	Total A/R 0	
Total # of Days	36	0	36	24	17	1	14	Inhouse 0	
	0	0	0	0	0	0	0	DNFB 0	
	36	0	36	24	17	1	14	# cases 0	
Reimbursement Rate	402	402	402	1,457	875	723	640	# days 0	
Reimbursement Amount	14,472	0	14,472	34,968	16,875	723	8,060	MA % 60.0%	
Reserve Amount	56,419	0	56,419	12,611	21,830	663	21,739	SELF % 20.0%	
	79.59%	0	79.59%	26.51%	50.62%	47.84%	70.81%		
REHAB PER DIEM BASIS:	SELF-MA APP (U)	SELF (U)	TOTAL SELF	BLUE CROSS (B,P33-45)	DIRECT CONTR (D)	POLICE & FIRE WORKERS' COMP (H57)	MCP CARE (DC 33) (P22)	MEDICARE (M)	MANAGED MA (N)
Inhouse	0	0	0	0	0	0	0	0	0
DNFB	0	0	0	0	0	0	0	0	0
Total A/R	0	51,279	51,279	2,303	0	0	0	375,442	16,075
Total # of Days	0	25	25	2	0	0	0	182	6
Reimbursement Rate	0	550	550	950	30.0%	750	748	858	473
Reimbursement Amount	0	13,750	13,750	1,916	0	0	0	86,066	4,590
Reserve Amount	0	37,529	37,529	387	0	0	0	289,356	11,485
	73.19%	0	73.19%	16.80%	0	0	0	77.07%	71.45%

CL 013780

ALLEGHENY UNIVERSITY HOSPITALS, ELKINS PARK DIVISION  
 SUMMARY OF A/R & RESERVE BALANCES  
 BY FINANCIAL CLASS  
 For the Month of June 1997

	A/R BAL	ACUTE RESERVE	REHAB RESERVE	RESERVE BALANCE	RESERVE %	NET A/R
PA MA	95,858	18,684	56,419	75,100	78.3%	20,758
NU/DEL MA	0	0	0	0	0	0
MA-MA APPS	0	0	0	0	0	0
MANAGED MA	254,054	155,355	11,405	166,844	65.7%	87,210
TITLE V	0	0	0	0	0	0
CHAMPUS	0	0	0	0	0	0
BLUE CROSS	544,372	486,505	387	486,692	89.4%	57,480
MEDICARE	1,550,302	889,546	289,356	1,177,902	75.6%	380,400
US HEALTHCARE	265,525	130,795	21,630	152,425	57.4%	113,100
OTHER HMO	263,567	189,158	663	189,821	72.0%	73,746
KEYSTONE	138,987	66,298	21,739	108,037	77.7%	30,950
OTHER (Direct Contract)	0	0	0	0	0	0
DC33	14,160	13,202	0	13,202	93.2%	958
COMMERCIAL	108,540	41,610	12,611	54,221	50.0%	54,318
NO FAULT	44,323	37,786	558	38,344	86.5%	5,979
SELF	71,561	13,225	37,529	50,764	70.9%	20,797
SELF-MA APPS	0	0	0	0	0	0
POLICE & FIRE	0	0	0	0	0	0
<b>TOTAL</b>	<b>3,359,248</b>	<b>2,061,174</b>	<b>452,377</b>	<b>2,513,551</b>	<b>74.8%</b>	<b>845,697</b>
<b>INHOUSE TOTAL</b>	<b>2,189,140</b>				<b>74.8%</b>	
<b>DNFB TOTAL</b>	<b>1,171,108</b>					<b>25.2%</b>
<b>F/C SUMMARY TOTALS</b>	<b>3,359,248</b>				<b>2 2,513,551</b>	
<b>VARIANCE</b>		<b>0 NO F/C CODE</b>			<b>1 50,764 A</b>	
						<b>2,462,787 3</b>

Inhouse & DNFB Balances per "Financial Class Summary Totals" (PA3110.306) Focus Report  
 Number of Cases per "Financial Class Summary Totals" (PA3110.306) Focus Report  
 Number of Days per "Summary Inpatient/Not Final Billed by F/C" (PA3110.307)

A. CAL notes that Self Pay should be deducted from the calculation  
 because it is reserved 100% in the Allowance account.

CL 013781

ALLEGHENY UNIVERSITY HOSPITALS, ELKINS PARK  
RESERVE FOR ALLOWANCES - JOURNAL ENTRY VE002  
INPATIENT  
For the Month of June 1997

www.ijerph.org

Description	Account	Center	Debit	Credit	FC
Blue Cross Allow IP	7120103	95000211	486,505		
REHAB	7120403	95000211	387		
Medicare Allow IP	7120101	95000211	888,546		(M)
REHAB	7120401	95000211	209,356		
Medicaid Allow IP	7120102	95000211	18,681		(A.U10-12)
REHAB	7120402	95000211	55,419		
HMO PA Allow IP	7120104	95000211	130,705		(H66-72,P84-90)
REHAB	7120404	95000211	21,630		
Managed MA IP	7120111	95000211	155,359		(N)
REHAB	7120411	95000211	11,485		
Other HMO Allow IP	7120198	95000211	169,158		(H&P)
REHAB	7120498	95000211	663		
Keystone Allow IP	7120105	95000211	88,298		(H39-42,P51)
REHAB	7120405	95000211	21,739		
Commercial Allow IP	7120117	95000211	79,396		(C,W)
REHAB	7120417	95000211	13,169		
Other Allow IP (Dir Contract)	7120199	95000211	0		(D)
REHAB	7120499	95000211	0		
DC33 Allow IP	7120113	95000211	13,202		(P22)
REHAB	7120413	95000211	0		
Police & Fire Allow	7120118	95000211	0		(H57)
REHAB	7120418	95000211	0		
Reserve for Allow	1201900	95000211		2,462,788	
Subtotal			2,462,788	2,462,788	
Bad Debt Expense	8401100	95000211	13,235		(U)
Bad Debt Expense	8401400	95000211	37,529		
Reserve for Bad Debt	1204100	95000211		50,764	
Total			2,513,552	2,513,552	

Variance  
**ALLEGHENY UNIVERSITY HOSPITALS**  
**ELKINS PARK**  
**RESERVE FOR ALLOWANCE BALANCES**  
**INPATIENT (1201900)**

1 ALLEGHENY UNIVERSITY HOSPITALS  
ELKINS PARK  
RESERVE FOR ALLOWANCE BALANCES  
OUTPATIENT (1202900)

	6/30/96	03/31/97	6/30/97
Reserve on IH/DNFB (Unbilled)	(2,039,367)	(3,000,245)	(2,462,788)J3
Reserve on Comm @ Gross	(97,296)	(105,425)	(76,869)IM
Reserve FB @ Gross			(5,113)
Reserve on Charity Care			
IP Revenue Adjustment			
Correct L. Griffin DNFB Account			393,096
Reactivated A/R			(29,918)
DC33 Reserve on FB	(90,675)	(35,785)	(28,210)
MA Apps ATB Rev	(151,955)	(446,342)	(74,803)▼
IH/DNFB Outlier Adjustment			
Bal. Reserve for Allowances	[2,370,293]	[3,587,797]	[2,284,605] 53-2

06/30/96	03/31/97	6/30/97
(699,331)	(560,046)	(259,451)
(10,247,734)	(9,221,772)	(4,694,613) A
	(100,000)	(100,000) IM
	(860,549)	
		(36,826) .
113	113	113 ▼
<b>(10,946,952)</b>	<b>(10,742,254)</b>	<b>(5,090,777) 53-2</b>
<b>Per Rollover</b>		<b>4,694,613</b>
<b>Per O/P Contractual Calc.</b>		<b>4,540,781 53-39</b>
<b>Difference</b>		<b>53,832 IM</b>

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10/05/98 07:52 AM

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AHERF  
06/30/97

Working Paper Name: HUH - Contractual Allowances 6/30/97  
Working Paper Reference: 50053-55  
Working Paper Type: OLE

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HAHNEMANN UNIVERSITY HOSPITAL  
RESERVE FOR ALLOWANCE CALCULATIONS - INPATIENT  
FOR THE MONTH OF JUNE 30, 1997

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Completed By: Kristen Heinlein Date: 08/27/97 11:44:21 AM  
Last Modified By: Christa L. Porter Date: 09/10/97 04:34:07 PM



Christa L. Porter



Modification History:

Kristen Heinlein

CL 013783

HAHNEMANN UNIVERSITY HOSPITAL  
RESERVE FOR ALLOWANCE CALCULATIONS - INPATIENT  
FOR THE MONTH OF JUNE 30, 1997

PER CASE BASIS:	MC ACUTE (F)	WORKER'S COMP (L)	MA-MA APPS (H)	MA ACUTE (G/H)	TOTAL MA	ALLOCATION MA APPS (H)
Inhouse	6,654,175	71,203	367,887	1,691,002	2,058,960	Inhouse
DNFB	2,744,030	62,016	74,310	290,045	364,355	DNFB
<b>Total A/R</b>	<b>9,399,005</b>	<b>133,219</b>	<b>442,197</b>	<b>1,981,127</b>	<b>2,423,324</b>	<b>Total A/R</b>
Inhouse	115	4	2	13	15	Inhouse
DNFB	168	13	3	17	20	DNFB
<b>Total # of Cases</b>	<b>281</b>	<b>17</b>	<b>5</b>	<b>30</b>	<b>35</b>	<b># cases</b>
Less Preadmissions	(64)	(9)	0	(7)	(7)	
<b>Net Cases</b>	<b>197</b>	<b>8</b>	<b>5</b>	<b>23</b>	<b>28</b>	
Reimbursement Rate	16,578	9,872	7,585	7,585	0	MA %
Reimbursement Amount	3,265,413	78,970	37,168	174,484	0	SELF %
Reserve Amount	6,133,592	54,243	405,029	1,806,603	2,211,091	
	65.26%	40.72%	91.59%	91.19%	91.27%	

CL 013784

PER DIEM BASIS:	BLUE CROSS (A/B)	MC PSYCH (F)	US HLTHCARE (C)	MA PSYCH (G/M)	MAN. MA/H.PASS (D)	OTHER HMO (J)	DC33 (368)	HUH SELECT (P)
Inhouse	2,959,843	280,385	1,035,824	149,183	723,446	5,479,024	0	0
DNFB	469,510	15,920	730,838	144,551	2,575	1,772,036	0	0
Total A/R	3,429,353	304,305	2,566,462	293,733	726,021	7,251,060	0	0
Total # of Days(IH & DNFB)	552	144	598	134	178	1,420	0	2
Reimbursement Rate	2,132	638	1,671	640	721	1,164	2,132	0
Reimbursement Amount	1,170,054	91,503	999,250	88,882	128,330	1,652,680	0	0
Reserve Amount	2,252,480	212,712	1,567,204	208,852	597,683	5,508,180	0	0
	65.60%	89.90%	81.06%	70.42%	82.32%	77.20%	0.00%	ERR
% OF CHARGE	COMM (E)	SELF-MA APP (H)	SELF (G)	TOTAL SELF	MISCELLANEOUS (N/Q)			
Inhouse	1,110,602	157,686	172,671	330,337	2,545			
DNFB	792,707	31,847	101,201	223,046	25,292			
Total A/R	1,903,310	189,513	263,672	553,385	27,937			
Reimbursement Rate	80.00%	10.00%	10.00%	10.00%	25.00%			
Reimbursement Amount	1,522,640	18,951	35,387	55,339	6,084			
Reserve Amount	380,662	170,502	327,485	498,047	20,953			

HAHNEMANN UNIVERSITY HOSPITAL  
SUMMARY OF A/R & RESERVE BALANCES  
BY FINANCIAL CLASS  
FOR THE MONTH OF JUNE 30, 1997

	A/R BAL.	RESERVES	ADDITIONAL ENTRIES	RESV BAL.	
MC ACUTE	0,390,005	6,133,502	65.26%	6,133,503	3,265,412
WORKER'S COMP	133,219	54,243	40.72%	54,243	78,976
MA-MA APPS	442,197	405,029	91.59%	405,000	37,168
MA ACUTE	1,581,127	1,806,663	91.10%	1,006,663	174,463
BLUE CROSS	3,429,353	2,252,409	63.68%	2,252,409	1,176,863
MC PSYCH	304,305	212,712	69.90%	212,713	91,592
US HLYTCARE	2,560,482	1,567,204	61.06%	1,567,204	999,257
MA PSYCH	293,733	206,852	70.42%	206,852	86,881
MAH. MAH/PASS	726,021	597,603	82.32%	597,684	128,337
OTHER HMO	7,251,060	5,598,180	77.20%	5,598,181	1,652,879
HUH SELECT	0	0	0.00%	0	0
COMR	1,903,310	380,602	20.00%	380,602	1,522,848
SELF-MA APP	189,513	170,562	90.00%	170,563 1	18,950
SELF	363,872	327,485	90.00%	327,486 1	38,388
MISCELLANEOUS	27,937	20,053	75.00%	20,954	6,964
DC33	0	0	ERR	0	
<b>TOTAL</b>	<b>29,011,114</b>	<b>19,734,308</b>		<b>0</b>	<b>19,734,318 2</b>
INHOUSE TOTAL	21,683,335				68.02%
DHFB TOTAL	7,347,779				
<b>F/C SUMMARY TOTALS</b>	<b>29,011,114</b>			<b>Sum 1</b>	<b>498,049 3</b>
<b>VARIANCE</b>	<b>0</b>	<b>NO F/C CODE</b>		<b>2</b>	<b>19,734,318</b>
				<b>3</b>	<b>488,049 A</b>
					<b>19,236,269 4</b>

Inhouse & DHFB Balances per "Financial Class Summary Totals" (PA3110.306) Focus Report  
Number of Cases per "Financial Class Summary Totals" (PA3110.306) Focus Report  
Number of Days per "Summary Inpatient/Not Final Billed by F/C" (PA3110.307) Focus Report

A C&L notes that Self Pay should be deducted from the calculation  
because it is reserved 100% in the Allowance account.

CL 013786

HAHNEMANN UNIVERSITY HOSPITAL  
 RESERVE FOR ALLOWANCES - JOURNAL ENTRY  
 INPATIENT  
 FOR THE MONTH OF JUNE 30, 1997

Description	Account	Center	Debit	Credit
Blue Cross Allow IP	7120103	95000230	2,252,489	
Medicare Allow IP	7120101	95000230	6,346,306	
Medicaid Allow IP	7120102	95000230	2,418,545	
US Healthcare Allow IP	7120104	95000230	1,567,204	
Other HMO Allow IP	7120106	95000230	5,598,181	
Managed MA Allow IP	7120111	95000230	597,604	
Commercial Allow IP	7120117	95000230	380,662	
Worker's Comp Allow IP	7120117	95000230	54,243	
Other Allow IP	7120109	95000230	20,954	
HUH Select Allow IP	7120113	95000230	0	
Reserve for Allow	1201900	95000230		19,236,269
<b>Subtotal</b>			<b>19,236,269</b>	<b>19,236,269</b>
Bad Debt Expense	8401100	05000230	498,040	
Reserve for Bad Debt	1204100	95000230		498,040
<b>Total</b>			<b>19,734,318</b>	<b>19,734,318</b>

Variance 10

\* ENTRY BOOKED FOR EXPENSE IN ANOTHER ENTRY SEE J.E. \_\_\_\_\_

DNFB CHARGES  
FOR THE MONTH OF JUNE 30, 1997

FC	PSYCH	ACUTE CHARGES	TOTAL DNFB REPORT
A	13,621	455,809	469,510
C	0	730,638	730,638
E	0	792,707	792,707
F	15,920	2,744,630	2,760,750
G	144,551	180,273	332,823
H	0	106,157	106,157
I	0	2,575	2,575
K	0	101,772	101,772
L	0	62,016	62,016
M	0	25,392	25,392
P	0	0	0
Q	0	0	0
S	37,431	153,770	191,201
3	35,008	1,730,038	1,772,038
<b>TOTAL:</b>	<b>247,521</b>	<b>7,100,258</b>	<b>7,347,779</b>

(PREV9

MEDICAID ACUTE  
 MEDICAID PSYCHE  
 MA-MA APPS  
 MANAGED MA  
 TITLE V  
 CHAMPS  
 BLUE CROSS  
 MEDICARE  
 US HEALTHCARE  
 OTHER HMO  
 KEYSTONE  
 HPARTNERS  
 MCP CARE  
 COMMERCIAL  
 NO FAULT  
 SELF  
 SELF-MA APPS  
 POLICE & FIRE  
 OUTSIDE LAB  
 CHARITY CARE

ALLEGHENY UNIVERSITY HOSPITALS  
HAHNEMANN  
RESERVE FOR ALLOWANCE BALANCES  
INPATIENT (1201900)

09-Apr-97  
03:45 PM

HAHNEMANN  
RESERVE FOR ALLOWANCE BALANCES  
OUTPATIENT (1202900)

09-Apr-97  
03:45 PM

	6/30/96	3/31/97	6/30/97
Adjust Pharmacy GPR			
DC33 Reserves	(200,802)	(44,354)	(76,462)IM
Reserve on IHDNFB (Unbl	(23,277,276)	(23,784,056)	(18,578,091)S
Reserve on Gross MA App	(573,189)	(1,192,204)	(1,825,437)IM
Reserve on Workers' Com	932,500	1,288,005	600,000
Reserve Specific High \$ A	322,150		
Reserve on Commercial 2	(1,542,457)	(1,102,667)	(943,338)
Reserve on MA @ Gross			
General Reserve	(83,354)	(83,354)	(83,354)
IP Revenue Adjustment			
Reserve on FB @ Gross			
Correct FB accnts	2,018,134		
Accrus Cardiac Implants		900,000	900,000
Adj Cardiology I/H & DNFB	823,745	672,164	670,226 ▼
Bal. Reserve for Allowanc	(21,580,549)	(23,336,466)	(19,326,456)53-2
	5 18,578,091		
	6 19,230,209		
	(560,170)C		

	6/30/96	3/31/97	6/30/97
Reserve on Gross Billed OP	(6,708,513)	(7,987,666)	(10,111,551)A
Reserve on Workers' Comp	(903,081)	(681,547)	
Reserve on Unbilled OP	(1,430,215)	(1,110,179)	(1,101,110)IM
General Reserve	1,053,560		
OP Revenue Adjustment			
PA Adj on FB IP		698	698
Reserve on accts FB @ Gross			

Bal. Reserve for Allowances

(7,987,551) (9,778,695) (11,211,963)53-2

A Per RtbForward 10,111,551  
Per O/P Contractual Calc. 9,172,255 53-41  
Difference 939,296 B

B The difference is due to a separate entry for the Keystone HMO. Keystone is burred in financial class 3. AHERF had to contractualize manually. Therefore, a separate entry was booked for the additional reserve.

C Normally Inhouse and DNFB are at gross. Patient Accts. interim billed a few Medicare accnts before they were discharged. The system contractualized the accnts and finance contractualized the accounts. Therefore, contractuals would have been overstated. Finance reversed the entry to contractualize these accnts.



AHERF  
06/30/97

Working Paper Name: MCP - Contractual Allowances 6/30/97  
Working Paper Reference: 0053-56  
Working Paper Type: OLE

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MEDICAL COLLEGE HOSPITALS  
MAIN CLINICAL CAMPUS  
MCC - INPATIENT  
MONTH ENDED JUNE 30, 1997  
ANALYSIS OF RESERVES

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**Completed**

Completed By: Kristen Heinlein Date: 08/27/97 12:00:03 PM  
Last Modified By: Christa L. Porter Date: 09/10/97 04:34:07 PM

**Reviewed**

Christa L. Porter

**Mark for Deletion**

**Modification History:**

Kristen Heinlein

MEDICAL COLLEGE HOSPITALS  
MAIN CLINICAL CAMPUS  
SELF PAY ADING  
MONTH ENDED JUNE 30, 1997

06-Oct-96  
08:05 AM

1A  
1B

SEQ. #/M FINANCIAL CLASS	CURRENT	+20	+40	+60	+120	+150	+180	+210	+365	TOTAL	FOR RESERVES	
\$	480.00	0.00	1,965.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,245.00)		
C	50.00	(8,340.84)	0.00	738.00	0.00	4,611.12	0.00	(3,642.88)	(220,416.03)	(227,974.68)		
W	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(220,416.03)			
S	0.00	0.00	48.00	2,549.50	0.00	0.00	0.00	0.00	(11,260.05)			
E	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8,264.00)			
+	529.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,214.00)		
H	672.00	0.00	0.00	0.00	1,131.00	0.00	0.00	0.00	(10,155.00)	(17,958.94)		
O	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,138.00	18,138.00		
E	35,537.00	3,807.70	(759.20)	0.00	0.00	0.00	(50.00)	1,526.00	2,517.89	6,257.32		
T	182.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	784.00	833.05		
O	192.00	0.00	603.00	(5,450.17)	300.00	708.00	(15,000.00)	1,964.78	(198.84)	(6,921.45)		
DAL A	15,737.00	1,709.04	10,262.00	1,770.00	2,270.00	(11,355.62)	189,081.54	74,219.78	292,294.41			
DAL B	1,076.00	(16,762.89)	22,755.92	5,229.15	4,257.50	53,497.63	(38,342.54)	81,228.13	(182,471.42)	(80,732.30)		
DAL C	113,235.00	124,227.17	51,540.53	60,275.24	145,288.00	209,005.10	23,335.00	241,673.43	(84,914.82)	893,786.55		
T	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,162.37	2,142.57		
DAL L	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
I-HAD (F,L)	168,365.00	105,740.38	68,436.25	69,780.48	162,517.50	272,101.87	(31,512.18)	488,651.78	(472,683.54)	849,396.55	0.00	
	168,365.00	105,740.38	68,436.25	69,780.48	162,517.50	272,101.87	(31,512.18)	488,651.78	(472,683.54)	849,396.55		
DAL Y (ATD)	1,000,209.60	1,160,555.34	1,007,712.73	531,408.88	582,056.20	414,849.75	318,820.78	1,068,786.14	374,837.55	7,328,748.93	1,213,114.73	
S, Y & A (IN/DNFD)	3,078,324.33	1,160,555.34	1,007,712.73	531,408.88	582,056.20	414,849.75	318,820.78	1,068,786.14	374,837.55	8,578,001.70		
B	94,793.45	12,702.00	5,200.00	0.00	8,020.00	0.00	0.00	0.00	(247,370.84)	(126,428.20)		
M	10,484.43	(263.08)	2,200.00	21,878.00	(810.00)	0.00	0.00	2,677.00	4,211.36	40,837.73		
DAL I	29,454.33	3,481.00	28,587.48	25,322.54	13,320.00	2,881.73	4,164.63	(67,505.07)	165,153.92			
2	3,845.07	11,746.00	4,411.86	25,676.10	(1,394.15)	0.00	7,211.25	(112,355.83)	(31,459.73)			
DAL V	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	139,910.78	51,568.06	50,929.84	55,177.72	61,249.74	12,035.88	2,903.73	53,342.03	(403,265.30)	23,220.53		
DAL F	0.00	0.00	400.00	(50.00)	1,520.00	825.00	1,178.00	18,148.40	108,168.29	129,280.89		
TOTAL SP	3,388,780.14	1,318,251.78	1,145,478.92	656,317.07	608,253.44	700,012.50	291,378.33	1,625,129.35	(362,843.06)	9,541,783.47		
ATB/HLD 8	1,029,337.53	377,472.00	220,544.00	120,631.00	159,404.27	45,130.00	115,306.00	152,331.37	122,037.00	2,352,129.37		
ATB/HLD C	870,121.02	308,494.40	177,459.84	102,333.45	261,278.82	39,745.80	94,048.26	53,564.08	62,832.13	1,906,420.00		
ATB/HLD W	238,245.96	133,106.01	87,719.94	58,206.35	(5,180.13)	21,169.70	13,333.48	100,000.00	11,442.63	558,219.00		
ATB/HLD 3	195,568.02	25,549.00	40,412.39	40,344.21	41,322.35	81,568.07	0.00	2,333.00	467,182.87			
ATB/HLD 6	154,864.25	25,880.00	1,250.00	0.00	12,360.00	0.00	0.00	53,279.00	31,648.80	278,611.85		
SUB TOTAL	1,458,908.21	494,211.41	360,852.01	201,266.01	309,786.74	122,483.57	107,382.73	110,082.08	120,358.18	3,293,453.77		
C/H & OTHER	2,496,335.74	871,503.41	581,196.01	321,917.01	403,203.01	187,813.37	222,781.73	262,434.45	250,395.18	5,843,300.14		
DIAGNOS & ATD	8	1,974,205.90	245,941.32	189,004.00	11,582.88	73,473.70	48,443.07	50,240.00	72,830.27	(1,783.13)	2,845,006.12	
2	7,747.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(18,817.32)	74,264.32		
M	7,115,392.53	226,880.00	202,873.70	49,138.33	30,204.14	52,000.00	106,000.00	(296,207.61)	7,644,285.57			
P	1,074,859.09	359,454.53	184,049.25	223,510.45	18,122.00	116,000.00	43,044.35	187,413.89	271,207.16	2,598,849.81		
T	118,829.00	0.00	56,172.00	0.00	10,000.47	8,738.70	22,727.00	0.00	0.00	220,635.83		
H	3,318,020.02	819,200.00	543,155.00	277,818.82	84,253.40	70,328.00	152,875.04	399,836.34	7,878.20	5,843,710.37		
W	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,129.00		
E	2,444,778.06	618,402.77	401,265.72	230,324.00	83,308.00	123,473.00	279,508.00	258,488.00	4,277.00	4,443,891.63		
7	408,411.75	222,455.00	124,616.00	37,106.00	0.05	25,491.00	0.00	18,253.00	(31,426.40)	801,902.40		
S	948,484.75	454,414.00	419,837.30	115,591.00	42,423.00	35,944.00	42,558.00	145,933.00	73,507.00	2,279,792.03		
DAL Z	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	17,429,851.87	2,978,833.94	2,134,386.23	917,810.30	513,833.47	460,828.58	644,055.38	1,217,180.90	50,839.58	26,333,230.24		
GRAND TOTAL	23,313,987.75	5,168,619.13	3,841,772.16	1,896,073.38	1,781,209.92	1,334,454.63	1,154,216.49	3,107,724.70	(81,509.31)	41,540,629.83		

C 180 1,757,930.87 +0.30  
+180 230,507.99 +31  
1,988,219.90

MEDICAL COLLEGE HOSPITALS  
MAIN CLINICAL CAMPUS  
SELF PAY ADING  
MONTH ENDED JUNE 30, 1997

06-Oct-96  
08:05 AM

(5)  
Sub-total  
8,771,063.19 8,116,413.10 12,887,486.29 28,653,116.50 41,540,612.83  
41,540,809.83  
3.00  
33.00

WACEDRSV.WM3

CL 013792

MEDICAL COLLEGE HOSPITALS  
MAIN CLINICAL CAMPUS  
ANALYSIS OF SELF-PAY AGING  
MONTH ENDED JUNE 30, 1997

06-Oct-08  
08:05 AM

FINANCIAL CLASS	0-30	31-60	61-90	91-120	121-150	151-180	181-210	210-365	>365	TOTAL
S	480.00	0.00	1,988.00	0.00	0.00	0.00	0.00	0.00	(6,715.00)	(4,249.00)
C	96.00	(9,340.84)	0.00	738.00	0.00	4,611.12	0.00	(3,662.88)	(220,416.08)	(227,974.68)
W	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	0.00	0.00	48.00	2,549.50	0.00	0.00	0.00	0.00	(13,883.55)	(11,286.05)
6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	152.00	(901.00)	(549.00)
8	528.00	0.00	0.00	0.00	0.00	0.00	0.00	6,886.00	0.00	7,414.00
H	672.00	0.00	0.00	1,153.06	0.00	0.00	0.00	321.00	(60,105.00)	(57,958.94)
D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,138.00	0.00	16,138.00
E	35,537.00	3,907.70	(759.20)	0.00	0.00	0.00	(50.00)	1,526.00	2,517.89	42,679.39
7	192.00	0.00	0.00	535.05	10,902.00	0.00	0.00	(11,720.00)	784.00	693.05
P	192.00	0.00	603.00	(5,490.17)	300.00	708.00	(5,000.00)	1,984.58	(198.84)	(8,921.45)
BAL A (ATB @25%)	3,934.25	927.26	2,565.50	1,157.67	442.50	570.00	(2,888.91)	47,770.39	18,554.95	73,073.60
BAL G	1,676.00	(16,762.69)	22,755.92	5,229.15	4,257.50	55,497.65	(30,342.54)	61,428.13	(182,471.42)	(86,732.30)
BAL S	113,255.00	124,227.17	51,540.53	60,275.24	145,289.00	209,005.10	23,435.00	241,675.43	(84,914.92)	883,786.55
T	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,162.57	2,162.57	0.00
IN-HOUSE(F & S)	156,562.25	102,958.60	78,739.75	66,187.50	161,190.00	270,391.87	(22,846.45)	346,340.63	(529,348.40)	630,175.74
PLUS 25% OF A	0.00									0.00
PLUS 25% OF S	171,466.04									171,466.04
PLUS A DNFB > 365	116,375.65									116,375.65
RESERVE %	40.0%	45.0%	50.0%	60.0%	60.0%	70.0%	80.0%	90.0%	100.0%	38.5%
RESERVE AMT	178,562.00	46,331.0	39,370.0	39,712.0	96,714.0	189,274.0	(18,277.0)	311,707.0	(529,348.0)	354,045.0
TOTAL RESERVE	178,562	46,331	39,370	39,712	96,714	189,274	(18,277)	311,707	(529,348)	354,045
BAL Y (ATB @25%)	1,831,687									1,831,687
RESERVE %	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
RESERVE AMOUNT	1,831,687	0	0	0	0	0	0	0	0	1,831,687
BAL Y (IHDNFB)	53,745									53,745
RECLASS TO MA	(40,309)									(40,309)
SELF 25%	13,436									13,436
CURRENT SELF (@25%)	13,436									13,436
RESERVE %	80.0%									80.0%
RESERVE AMOUNT	10,749	0	0	0	0	0	0	0	0	10,749
SELF PORTION > 365	0									0
RESERVE %	100.0%									100.0%
RESERVE AMOUNT	0	0	0	0	0	0	0	0	0	0
B	94,795.45	12,702.00	5,395.00	0.00	8,050.00	0.00	0.00	0.00	(247,370.84)	(126,428.39)
M	10,092.43	(203.08)	2,307.00	21,878.00	(610.00)	0.00	0.00	2,577.00	4,311.38	40,952.73
BAL I	29,458.94	33,476.07	31,481.04	26,387.06	25,333.64	13,330.03	2,893.73	43,643.78	(47,050.07)	160,155.92
BAL V	3,943.87	5,591.07	11,746.00	4,911.66	28,076.10	(1,294.15)	0.00	7,321.25	(112,355.63)	(51,459.73)
2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	139,090.79	51,568.06	50,929.94	53,177.72	61,249.74	12,035.88	2,893.73	53,542.03	(403,265.36)	23,220.53
RESERVE %	16.0%	18.0%	21.0%	30.0%	35.0%	35.0%	41.0%	41.0%	41.0%	248.5%
RESERVE AMT	22,255	9,282	10,695	16,553	21,437	4,213	1,186	21,952	(165,339)	(57,785)
BAL F	0.00	0.00	400.00	(50.00)	1,520.00	925.00	1,178.00	16,149.40	109,168.29	129,290.69
RESERVE %	30.0%	35.0%	40.0%	60.0%	65.0%	65.0%	70.0%	70.0%	70.0%	69.8%
RESERVE AMT	0	0	160	(30)	988	601	825	11,305	76,418	90,268
RESV ON REV ACCRUAL										167,332
ADDT'L RESV PAT. ACCTG										0
TOTAL A/R NET	2,430,618.47	154,524.68	130,069.69	121,315.22	223,959.74	283,352.75	(18,774.72)	416,032.06	(823,445.47)	2,917,632.39
TOTAL RESERVES	2,043,252	55,613	50,225	56,236	119,139	194,088	(16,266)	344,963	(618,269)	2,396,334
RESERVE % A/R-NET	84.1%	36.0%	38.6%	46.4%	53.2%	68.5%	86.6%	82.9%	75.1%	82.1%

MEDICAL COLLEGE HOSPITALS MAIN CLINICAL CAMPUS ANALYSIS OF SELF-PAY AGING MONTH ENDED JUNE 30, 1997											06-Oct-98 06:05 AM
FINANCIAL CLASS	0-30	31-60	61-90	91-120	121-150	151-180	181-210	210-365	>365	TOTAL	
B	400.00	0.00	1,066.00	0.00	0.00	0.00	0.00	0.00	(9,715.00)	(4,249.00)	0.00
C	96.00	(9,340.84)	0.00	738.00	0.00	4,611.12	0.00	(3,622.68)	(220,416.08)	(327,974.88)	0.00
W	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Z	0.00	0.00	48.00	2,549.50	0.00	0.00	0.00	0.00	(10,883.55)	(11,286.05)	0.00
E	0.00	0.00	0.00	0.00	0.00	0.00	0.00	152.00	(801.00)	(849.00)	0.00
S	518.00	0.00	0.00	0.00	0.00	0.00	0.00	6,888.00	0.00	7,414.00	0.00
H	872.00	0.00	0.00	1,163.06	0.00	0.00	0.00	321.00	(60,105.00)	(57,959.04)	0.00
D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,138.00	16,138.00	0.00
E	35,537.00	3,907.70	(759.20)	0.00	0.00	(50.00)	0.00	1,528.00	2,517.00	42,679.70	0.00
T	192.00	0.00	0.00	535.05	10,902.00	0.00	0.00	(11,720.00)	784.00	693.05	0.00
P	192.00	0.00	603.00	(5,490.17)	300.00	708.00	(5,000.00)	1,064.56	(108.84)	(6,921.45)	0.00
BAL A (ATB @25%)	3,934.25	927.28	2,555.50	1,167.87	442.50	570.00	(2,888.91)	47,770.39	18,354.95	73,073.60	219,220.81
BAL G	1,676.00	(16,762.69)	22,755.92	4,257.50	55,497.65	(30,342.54)	61,428.13	(182,471.42)	(86,732.30)	0.00	
BAL S	112,255.00	124,227.17	51,540.53	60,275.24	145,288.00	209,005.10	23,435.00	241,675.43	(84,914.92)	86,760.55	0.00
T	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,162.57	2,162.57	0.00	
	158,562.25	102,958.60	78,739.75	66,187.50	161,190.00	270,391.87	(22,846.45)	346,340.63	(529,346.40)	630,175.74	219,220.81
IN-HOUSE(F & S)	0.00									0.00	
PLUS 25% OF A	171,466.84									171,466.84	
PLUS 25% OF S	118,375.65									118,375.65	
PLUS A DNFB > 365									0.00	0.00	
<b>SUBTOTAL A/R</b>	<b>448,404.74</b>	<b>102,958.60</b>	<b>78,739.75</b>	<b>66,187.50</b>	<b>161,190.00</b>	<b>270,391.87</b>	<b>(22,846.45)</b>	<b>346,340.63</b>	<b>(529,346.40)</b>	<b>920,018.23</b>	
RESERVE %	40.0%	45.0%	50.0%	60.0%	60.0%	70.0%	80.0%	90.0%	100.0%	38.5%	
RESERVE AMT	178,562.00	46,331.00	30,370.00	39,712.00	96,714.00	169,274.00	(18,277.00)	311,707.00	(529,346.00)	354,045.00	
ADD CREDIT BAL*											
<b>TOTAL RESERVE</b>	<b>178,562.00</b>	<b>46,331.00</b>	<b>30,370.00</b>	<b>39,712.00</b>	<b>96,714.00</b>	<b>169,274.00</b>	<b>(18,277.00)</b>	<b>311,707.00</b>	<b>(529,346.00)</b>	<b>354,045.00</b>	
BAL Y (ATB @25%)	1,831,687									1,831,687	
RESERVE %	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
RESERVE AMOUNT	1,831,687.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,831,687	
BAL Y (DNFB)	53,745									53,745	
RECLASS TO MA	(40,309)									(40,309)	
SELF 25%	13,436									13,436	
CURRENT SELF (@25%)	13,436									13,436	
RESERVE %	80.0%									80.0%	
RESERVE AMOUNT	10,749.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,749	
SELF PORTION > 365	0.00									0.00	
RESERVE %	100.0%									100.0%	
RESERVE AMOUNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
B	94,703.45	12,702.00	5,205.00	0.00	8,050.00	0.00	0.00	0.00	(247,370.64)	(179,428.39)	0.00
M	10,892.43	(203.06)	2,307.00	21,878.00	(810.00)	0.00	0.00	2,577.00	4,311.38	40,932.73	0.00
BAL I	29,458.04	33,478.07	31,481.94	26,307.88	25,333.84	13,320.03	2,693.73	43,643.78	(47,850.07)	160,155.02	0.00
BAL V	3,943.07	5,591.07	11,746.00	4,911.88	28,878.10	(1,294.15)	0.03	7,321.25	(112,355.83)	(51,459.73)	0.00
Z	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	130,000.79	51,586.06	50,029.84	55,177.72	61,249.74	12,015.88	2,893.73	53,542.03	(403,263.38)	23,220.53	0.00
RESERVE %	16.0%	18.0%	21.0%	30.0%	35.0%	35.0%	41.0%	41.0%	41.0%	-248.8%	
RESERVE AMT	22,255.00	9,282.00	10,085.00	16,553.00	21,437.00	4,213.00	1,188.00	21,952.00	(165,330.00)	(57,785)	
BAL F	0.00	0.00	400.00	(50.00)	1,520.00	925.00	1,178.00	18,149.40	100,168.29	129,290.00	0.00
RESERVE %	30.0%	35.0%	40.0%	60.0%	65.0%	65.0%	70.0%	70.0%	70.0%	69.6%	
RESERVE AMT	0.00	0.00	160.00	(30.00)	688.00	801.00	825.00	11,305.00	78,418.00	90,268	
RESV ON REV ACCRUAL										187,352	
ADDTL RESV PAT ACCTG										0	
TOTAL A/R NET	2,430,818.47	154,524.05	130,088.00	121,315.22	223,959.74	283,332.75	(16,774.72)	410,032.06	(623,445.47)	2,917,652.39	
TOTAL RESERVES	2,043,252	52,613	50,225	58,236	119,132	194,088	(18,268)	344,983	(618,269)	2,398,334	
RESERVE % A/R-NET	84.1%	36.0%	38.6%	48.4%	53.2%	68.5%	68.6%	68.6%	68.6%	75.1%	62.1%

NOTE: Refer to case AG 213.

Oct 1980

AMERICAN JOURNAL

MEDICAL COLLEGE HOSPITALS MAIN CLINICAL CAMPUS UCC - INPATIENT MONTH ENDED JUNE 30, 1997 ANALYSIS OF RESERVES							06-06-98 06/03/98		
PER OPEN BASIS		HMO H	HMO D	KEYSTONE EAST E	HEALTH PARTNERS S	MCP CARE FO3 only	HEALTH PASS S	BLU CROSS B & T	PPO 7 (less FO3)
CROSS CHARGES (H & D/H)		1,301,803.72	0.00	1,038,052.66	248,275.00	82,117.00	262,482.20	1,348,862.90	117,285.30
ADJUSTED GROSS CHARGES		1,301,803.72	0.00	1,038,052.66	248,275.00	82,117.00	262,482.20	1,348,862.90	107,285.30
LESS NEWBORNS		243	0	226	55	N/A	18	48	181
NET DAYS		243	0	224	55	19	49	187	17
REIMBURSEMENT RATE		1,052.00	0.00	1,222.00	1,187.00	1,023.00	1,023.00	1,023.00	1,772.00
NET REIMBURSEMENT		474,208.00	0.00	370,065.00	65,826.00	38,537.00	62,036.00	350,001.00	30,124.00
		1,487,547.72	0.00	1,345,900.66	180,440.00	29,580.00	210,484.20	987,041.00	77,250.30
		TOTAL H & D/H		75.45%		80.49%	73.27%	81.18%	73.30%
HMO REGULAR JOURNAL ENTRY									
7120104-05000210 1201000-05000210		DIRECT	CREDIT	HMO CAP JOURNAL ENTRY:		DEBIT	CREDIT	HMO PASS JOURNAL ENTRY	
		1,157,568 0	0	7120112-05000210 1201000-05000210		0	0	7120111-05000210 1201000-05000210	
KEYSTONE JOURNAL ENTRY									
7120103-05000210 1201000-05000210		DIRECT	CREDIT	MCP CARE JOURNAL ENTRY		DEBIT	CREDIT	BLUE CROSSES JOURNAL ENTRY	
		1,305,901 0	0	7120113-05000210 1201000-05000210		102,830 0	102,830	7120103-05000210 1201000-05000210	
HLTH PRTH JOURNAL ENTRY									
7120107-05000210 1201000-05000210		DIRECT	CREDIT						
		180,440 0	180,440						
PER CASE BASIS									
		MEDICARE M		MED ASSIST P,T,5% OF Y 75% OF A		MEDICARE JOURNAL ENTRY		MED ASSIST JOURNAL ENTRY	
						7120101-05000210 1201000-05000210		7120102-05000210 1201000-05000210	
GROSS CHARGES (H & D/H)		4,847,200.44	581,453.07			MA APPS			
FC "A" (H & D/H APPS Section)				514,400.51		FC "A"			
FC "Y" (H & D/H APPS Section)				40,308.00		BALANCE		CASES	
FC "S" (H & D/H APPS Section)				473,162.03		Inhouse		RESERVE %	
				365,126.05		0		0	
ADJUSTED GROSS CHARGES		4,847,200.44	1,501,281.13			DHF/B (TOTAL)		RESERVE %	
						52,745 0		0	
NUMBER OF CASES		M		T		DHF/B > 305		3	
		125		12		DHF/B < 305		0	
FC "A" (See MA APPS Section)						DHF/T > 305		3	
FC "Y" (See MA APPS Section)						DHF/T < 305		0	
FC "S" (See MA APPS Section)						52,745		3	
GROSS CASES		125		56		Current INHOS/DFB		BALANCE	
LESS PREDATOR CASES SEE PREDATOR ANALYSIS		M		F	T	52,745		CASES	
		16.00		0.00		0		0	
75% OF A						INHOS/DFB (TOTAL)		RESERVE %	
75% OF Y						42,209		0	
						2		100%	
						Current Self Portion > 305		1	
						12,436		80%	
						Self Portion > 305		7	
						0		100%	
						ATB		7,328,147	
						0		0	
						RESERVE on "Y" Self & ATB			
								7,327,494	
NET CASES		100		34		FC "S"		BALANCE	
REIMBURSEMENT RATE		15,075.32		8,565.67		Inhouse		CASES	
(Includes outer adjust 4% of case)						122,975		0	
NET REIMBURSEMENT		1,841,200.84		242,208.00		DHF/B (TOTAL)		RESERVE %	
		2,303,900.56		1,130,075.13		360,528		0	
		68.70%		75.87%		360,528		100%	
SELF-PAY		BALANCE		%		ATB		RESERVE	
CURRENT PER AGED T/B		108,365.00		0.00		0		0	
84.4 D/HFS						INHOS/DFB (TOTAL)		BALANCE	
PLUS 25% OF FC "S"		110,775.05		0.00		360,528		%	
PLUS 25% OF FC "A"		111,468.64		0.00		0		0	
SUB TOTAL		468,207.49		40%		Current INHOS/DFB		CASES	
FC "A" D/HFS > 305		0.00		100%		52,745		0	
RECEIVABLES PER AGED T/B 31-40		105,740.36		45%		0		0	
		60,436.26		50%		43,218.13		0	
		69,870.45		60%		41,868.28		0	
		131,150.00		65%		26,240.00		0	
		151,150.00		70%		15,000.00		0	
		181,150.00		75%		(25,310.83)		0	
		210,000.00		80%		40,698.00		0	
		(473,080.64)		100%		(472,983.56)		0	
CONTROL CHECK T/B ONLY		64,328.55		40%		0.00		0	
GREATER THAN \$1,000 CURRENT C & W		0.00		43%		4,202.26		0	
ADD BACK CREDIT BALANCES 31-40		0.00		50%		0.00		0	
		0.00		55%		0.00		0	
		121,150.00		60%		0.00		0	
		151,150.00		70%		0.00		0	
		181,150.00		75%		0.00		0	
		211,305.00		80%		3,298.68		0	
		220,410.00		100%		220,410.00		0	
GREATER THAN \$1,000 CURRENT C & W		0.00		30%		0.00		0	
75% ADD BACK CREDIT BAL 31-40		0.00		35%		0.00		0	
		0.00		40%		0.00		0	
		121,150.00		50%		0.00		0	
		151,150.00		60%		0.00		0	
		181,150.00		65%		0.00		0	
		211,305.00		70%		0.00		0	
		>305		75%		0.00		0	
GREATER THAN \$1,000 CURRENT C & W		0.00		10%		0.00		0	
75% ADD BACK CREDIT BAL 31-40		0.00		21%		0.00		0	
		0.00		30%		0.00		0	
		121,150.00		40%		0.00		0	
		151,150.00		50%		0.00		0	
		181,150.00		55%		0.00		0	
		>305		60%		0.00		0	
GREATER THAN \$1,000 CURRENT C & W		0.00		15%		0.00		0	
75% ADD BACK CREDIT BAL 31-40		0.00		23%		0.00		0	
		0.00		30%		0.00		0	
		121,150.00		45%		0.00		0	
		151,150.00		55%		0.00		0	
		181,150.00		60%		0.00		0	
		>305		65%		0.00		0	
GREATER THAN \$1,000 CURRENT C & W		0.00		18%		0.00		0	
75% ADD BACK CREDIT BAL 31-40		0.00		25%		0.00		0	

121-150	0.00	33%	0.00	-218	52,542.03	41%	21,557.23
131-180	1,254.15	33%	452.06	-365	(103,265.36)	41%	(165,228.60)
181-210	0.00	41%	0.00				
211-265	0.00	41%	0.00		73,220.53		(57,764)
335	437,578.74	41%	187,106.48				
			502,425.22				
SUBTOTAL RESERVE							
RESERVE ON FC "Y" PAYORFD & ATB				7,327,403.91			
RESERVE ON FC "F"				93,268.23			
RESERVE ON FC "B1/MV Z"				(57,765.15)			
JUNE 30, 100M RESERVE ON REVENUE ACCRUAL				107,262.00			

BAD DEBTIS JOURNAL ENTRY,  
DO NOT POST JE IN FY 1003  
ESTIMATE BOOKED SEE BELOW

DEBIT	CREDIT
8,473.77	0
0	8,473.77

<u>8,173,771.18</u>							
CHARGE BASIS							
COMMERCIAL (C) (Insurance B&I)	BALANCE	%	RESERVE	(Insurance B&I)	WORK COMP (W)	BALANCE	Days
SHONFD	217,784.00	20%	43,517	SHONFD	84,054.00	2,000	54,014
0-100	1,340,149.97	20%	268,030	0.00	143,501.00	50%	70,702
+100	230,507.99	50%	115,254	+21	219,974.01	50%	110,987
	<u>1,698,431.96</u>		<u>405,840</u>		<u>358,219.00</u>		<u>224,707</u>

NO FAULT (D) (Insurance B&I)	CASE	BALANCE	%/PER CASE	RESERVE
SHONFD	3	139,817.00	18,200	114,447
0-100		322,857.95	27%	87,172
+100		4,708.09	50%	2,354
		<u>467,362.95</u>		<u>203,973</u>

CONTRACT COMMERCIAL (E) (Insurance B&I)	BALANCE	%	RESERVE
SHONFD	100,301.25	27%	27,217
0-100 ATB	83,780.00	27%	25,321
+100 ATB	85,027.60	50%	42,514
	<u>278,818.85</u>		<u>95,052</u>

CHARITY CARE (Z & L) (Insurance B&I)	BALANCE	%	RESERVE
SHONFD	0.00	100%	0
ATB		100%	0
	<u>0.00</u>		<u>0</u>

COMMERCIAL & OTHER JOURNAL ENTRY	NO FAULT ENTRY	TOTAL COMMERCIAL	OTHER HAD ENTRY			
7120117-06000210 1201900-06000210	DEBIT 761,037 0	CREDIT 0 7120117-06000210 1201900-06000210	DEBIT 203,973 0	CREDIT 0 7120118-06000210 203,973 1201900-06000210	DEBIT 0 0	CREDIT 0 0.001

CHARITY CARE JOURNAL ENTRY	7120117-06000210 1201900-06000210	0 0	0 0

MEDICAL COLLEGE HOSPITALS  
MAIN CLINICAL CAMPUS  
MCC-1 INPATIENT  
MONTH ENDED JUNE 30, 1967  
BALANCE OF REVENUES

HMO-REGULAR  
HMO-CAPITATED  
KEYSTONE EAST  
HEALTH PARTNERS  
MCP CARE  
MEDICARE  
MEDICAL ASSISTANCE  
BLUE CROSS  
COMMERCIAL & OTHER  
HEALTHPASS  
NO FAULT  
OTHER HMO  
CHARITY CARE  
FINAL BILLS @ GROSS - BX  
FINAL BILLS @ GROSS - MC  
FINAL BILLS @ GROSS - MA

BALANCE SHEET 1/1/1990-6/30/1990

MONTH END RESERVE	PREDIANT RESERVE	TOTAL RESERVE	ENTRY 0002	PREDIANT CASES	100% RESERVE	TOTAL CHARGES
1,457,558	3,433	1,460,991	1/19/2014 - 05/02/2015	FINANCIAL CLASS		
	0	0	1/19/2014 - 05/02/2015	HMO-REGULAR	\$0	\$3,433
1,365,901	2,611	1,368,500	1/19/2015 - 05/02/2015	HMO-APPOINTED	\$0	
1,185,440	0	1,185,440	1/19/2017 - 05/02/2015	KEYSTONE EAST	\$0	\$12,017
26,540	708	26,238	1/19/2013 - 05/02/2015	HEALTH PARTNERS		
3,203,901	5,023	3,208,917	1/19/2017 - 05/02/2015	HCP CARE	\$0	
1,139,073	237	1,139,412	1/19/2012 - 05/02/2015	MEDICARE	\$4,921	
987,082	1,081	988,963	1/19/2013 - 05/02/2015	MEDICAL ASSIST	\$337	
751,827	0	751,827	1/19/2017 - 05/02/2015	BLU CROSS	\$1,068	
219,454	436	219,890	1/19/2011 - 05/02/2015	COPAY & OTHER	\$0	
203,973	0	203,973	1/19/2016 - 05/02/2015	HEALTH PARTNERS	\$456	
172,211	0	172,211	1/19/2016 - 05/02/2015	NO-FEE	\$0	
0	0	0	1/19/2010 - 05/02/2015	OTHER HMO	\$0	
		0		SELF PAY		
		0				\$13,851
		0				\$247
9,806,071	13,851	9,821,922	1			\$14,000

CL 013798

MAIN CLINICAL CAMPUS  
MCC - OUTPATIENT  
ANALYSIS OF RESERVES

SEQ NO 056  
CLINIC RESERVES  
MONTH ENDED JUNE 30, 1997

06-Oct-98  
08:05 AM

ALL F/C'S @ ACCT BALANCE	Acct. Bal. F/C "V"	Acct. Bal. F/C "S"	Acct. Bal. F/C "I"	Acct. Bal. F/C "G"	Total F/C V,S,I & G & R	Self-Pay Reserve
0- 30	87,087.38	403,996.78	23,930.67	95,499.80	610,514.63	0.40
31- 60	41,109.44	436,074.85	32,823.74	164,552.10	674,560.13	0.45
61- 90	17,990.28	348,715.68	27,702.14	54,318.59	446,726.69	0.50
91-120	8,075.49	273,310.57	17,272.17	6,201.98	304,860.22	0.60
121-150	15,506.80	244,875.65	4,929.55	27,378.94	292,690.94	0.60
151-180	4,734.20	73,237.51	4,489.97	6,339.20	88,800.68	0.70
181-210	5,353.08	44,371.21	13,122.00	6,840.77	69,687.06	0.80
211-365	53,235.20	221,189.86	49,249.42	115,621.61	439,453.09	0.90
366-999	140,241.08	223,230.33	35,046.29	105,076.48	503,594.18	1.00
	<b>373,332.95</b>	<b>2,267,002.44</b>	<b>208,585.95</b>	<b>581,829.48</b>	<b>3,430,887.82</b>	<b>2,146,664</b>

F	PATIENT CONTRACTS	45,857.74	1.00	45,858
A	MA APPLICATION	117,438.00	1.00	117,438
Y	MA APPLICATION - LAWYER	396,542.64	1.00	396,543
		<b>559,838.38</b>		<b>559,838</b>

ALL F/C'S @ PATIENT BALANCE	PAT. BAL. ALL F/C'S	PAT. BAL. S. V.I.G.F.L.A.Y.Z	PAT. BAL. ALL OTHER F/C'S	Self-Pay Reserve
0- 30	904,752.96	631,220.10	273,532.86	0.40
31- 60	682,901.08	687,060.74	(24,159.68)	0.45
61- 90	375,436.28	421,599.73	(46,163.45)	0.50
91-120	294,617.87	272,348.62	22,269.05	0.60
121-150	264,069.21	270,064.06	(5,994.85)	0.60
151-180	69,984.06	73,421.61	(3,437.55)	0.70
181-210	31,178.55	58,634.46	(27,457.91)	0.80
211-365	401,111.58	360,511.85	40,599.73	0.90
366-999	(63,776.28)	274,222.35	(357,988.63)	1.00
	<b>2,920,273.11</b>	<b>3,049,083.52</b>	<b>(128,810.41)</b>	<b>(260,607)</b>
			<b>3,861,915.79</b>	<b>MONTH ENDED JUNE 30, 1997</b>
			<b>2,445,895</b>	<b>N/A NO ENTRY</b>

H	HMO REG	0-365 (ADJ BY SYSTEM EFFECTIVE 6/1/96) >365	Insurance Bal 1,744,320.57 220,377.59 1,964,698.16	0.00 0 0.52 114,596 5.8% 114,596	1202900-95000210
D	HMO CAP		182,098.12	1.00 182,098 182,098	7130123-95000210 1202900-95000210
E	KEYSTONE	0-120 (GROSS A/R EFFECTIVE 3/1/97) 121-365 (ADJ BY SYSTEM EFFECTIVE 6/1/96) >365	2,951,553.52 1,108,813.63 340,081.97 4,400,449.12	0.64 1,888,994 0.00 0 0.64 217,652 47.9% 2,106,647	7130105-95000210 1202900-95000210

5	HP-MA	0-210 (ADJ BY SYSTEM EFFECTIVE 3/1/96) 211-365 >365	1,670,575.33 245,808.31 343,245.91 2,259,629.55	0.00 0 0.00 0 0.72 247.137 10.9% 247,137	7130107-95000210 1202900-95000210
7	MCP CARE	0-210 (ADJ BY SYSTEM EFFECTIVE 4/1/96) 211-365 >365	912,338.96 98,783.43 194,449.45 1,205,569.84	0.00 0 0.00 0 0.40 77,760 6.5% 77,779.78	7130113-95000210 1202900-95000210
8	HLTH-PASS	< 365 > 365	2,219,728.92 237,884.34 2,457,613.26	0.70 1,553,810 0.70 166,519 70.0% 1,720,329	7130111-95000210

=====						1202900-95000210
6	OTHER HMO		166,546.16	0.16	26,647	
					26,647	7130198-95000210
					=====	1202900-95000210
3	NO - FAULT		241,262.23	0.68	159,233	
					159,233	7130115-950000210
					=====	1202900-950000210
4	MOTHER INFANT CARE		180,329.99	1.00	180,330	
					180,330	7130199-95000210
					=====	1202900-95000210
(NON-LAB 75%)		Acct. Bal.	Pat. Bal.			
M	0-30	1,261,832.61	(18,915.49)	1,280,748.10	0.71	909,331
	31-60	569,100.70	(5,496.81)	574,597.31	0.71	407,964
	61-90	404,543.29	(1,787.60)	406,330.89	0.71	288,495
	91-120	324,738.51	(2,139.20)	326,877.71	0.71	232,083
	121-150	205,022.60	(11,335.40)	216,358.00	0.71	153,614
	151-180	161,877.54	78.40	161,799.14	0.71	114,877
	181-210	101,406.13	(3,367.00)	104,773.13	0.71	74,389
	211-365	347,697.71	(2,930.88)	350,628.59	0.71	248,946
	366-999	793,319.70	(2,976.79)	796,296.49	0.71	565,371
		4,169,538.79	(48,870.57)	4,218,409.38		2,995,071
		Acct. Bal.	Pat. Bal.			
C	0-30	325,597.45	4,197.23	321,400.22	0.30	96,420
	31-60	226,891.82	7,207.55	219,684.27	0.30	65,905
	61-90	171,828.90	(1,214.00)	173,042.90	0.30	51,913
	91-120	91,815.89	(2,051.76)	93,867.65	0.30	28,160
	121-150	64,023.09	(9,838.23)	73,881.32	0.30	22,158
	151-180	49,234.47	(608.35)	49,842.82	0.30	14,953
	181-210	42,420.88	(18,344.00)	60,764.88	0.30	18,229
	211-365	257,809.50	10,274.57	247,534.93	0.30	74,260
	366-999	144,318.15	(237,511.79)	381,829.94	0.30	114,549
		1,373,940.15	(247,888.78)	1,621,828.93	30.0%	486,549
		Acct. Bal.	Pat. Bal.			
W	0-30	101,344.49	-447.23	101,791.72	0.30	30,538
	31-60	86,058.45	0.00	86,058.45	0.30	25,818
	61-90	61,340.56	425.00	60,915.56	0.30	18,275
	91-120	40,032.80	-494.94	40,527.74	0.30	12,158
	121-150	20,170.68	2681.40	17,489.28	0.30	5,247
	151-180	14,271.31	-1530.67	15,801.98	0.30	4,741
	181-210	16,566.01	139.19	18,426.82	0.30	4,928
	211-365	81,910.64	4920.33	76,990.31	0.30	23,097
	366-999	296,136.78	647.50	295,489.28	0.30	88,647
		717,831.72	6,340.58	711,491.14		213,447 C/I
TOTALS				2,333,320.07	30.0%	699,996 7130117-95000210
						===== 1202900-95000210

8	0-120 121-365 >365	(GROSS A/R EFFECTIVE 3/1/97) (ADJ BY SYSTEM EFFECTIVE 3/1/96)	1,751,221.61 757,783.00 1,234,045.37 1,540.57	0.53 0.00 0.53 0.53	928,147 0 654,044 817	Blue Cross
2			3,744,590.55	=====	1,583,008.00	7130103-95000210 1202900-95000210
P & T > 365 P & T < 365 (CHECK WITH ROBIN REGARDING P35,P50)			127,379.88 1,482,665.24 1,610,045.12	0.81 0.81	103,178 1,200,959 1,304,137	Med. Ass
HILL BURTON (L) CHARITY CARE (Z)			488.41 9,465.00 9,953.41	1.00 1.00	488 9,465 9,953	Charity Care
GRAND TOTALS			28,838,431	=====	11,746,211	0.41
			28,836,431	=====	0	=====

MEDICAL COLLEGE HOSPITALS MCC - OUTPATIENT MONTH ENDED JUNE 30, 1997				
	ALL FC BALANCE	CHARITY CARE BALANCE	SELF PAY BALANCE	BALANCE PER G/L
CLINIC	11,746,211	9,953	2,445,895	9,290,362
EMER ROOM	0	0	0	0
PRIV AMB	0	0	0	0
ONCOLOGY	0	0	0	0
SURGICAL	0	0	0	0
FINAL BILLS REV ACCRUAL ADDTL RESV MC			142,330	0 0 0
	11,746,211	9,953	2,588,225	9,290,362 A/C 1202900-95000210

## MCC - OUTPATIENT

## RESERVES ENTRY

	DR	CR		RESERVES	RECEIVABLE	RESERVE %
713Q103 95000210	1,583,008		0 BLUE CROSS	1,583,008	3,744,591	42.3%
7130104 95000210	114,596		0 HMO REGULAR	114,596	1,964,698	5.8%
7130101 95000210	2,995,071		0 MEDICARE	2,995,071	4,218,409	71.0%
7130102 95000210	1,304,137		0 MEDICAID	1,304,137	1,610,045	81.0%
7130107 95000210	247,137		0 HEALTH PARTNERS	247,137	2,259,630	10.9%
7130199 95000210	180,330		0 MOTHER/INFANT CARE	180,330	180,330	100.0%
7130113 95000210	77,780		0 MCP CARE	77,780	1,205,570	6.5%
7130111 95000210	1,720,329		0 HEALTH PASS	1,720,329	2,457,813	70.0%
7130105 95000210	2,106,647		0 KEYSTONE	2,106,647	4,400,449	47.9%
7130123 95000210	182,098		0 HMO CAPITATED	182,098	182,098	100.0%
7130115 95000210	159,233		0 NO FAULT	159,233	241,262	66.0%
7130198 95000210	26,647		0 OTHER HMO	26,647	166,546	16.0%
7130117 95000210	699,996		0 COMMERCIAL	699,996	2,333,320	30.0%
7113100 95000210	9,953		0 CHARITY CARE	9,953	9,953	100.0%
1202900 95000210	0	11,406,962	OP RESVS	11,406,962	24,974,515	45.7%
	11,406,962					

MEDICAL COLLEGE HOSPITALS  
 MAIN CLINICAL CAMPUS  
 MCC - OUTPATIENT  
 ANALYSIS OF RESERVES

SEQ NO 051  
 EMER RM RESERVES  
 MONTH ENDED JUNE 30, 1997

06-Oct-98  
 08:05 AM

ALL F/C'S @ ACCT BALANCE	Acct. Bal F/C "V"	Acct. Bal. F/C "S"	Acct. Bal. F/C "I"	Acct. Bal. F/C "G"	Total F/C V,S,I & G	Self-Pay Reserve
0- 30	0.00	0.00	0.00	0.00	0.00	0.40
31- 60	0.00	0.00	0.00	0.00	0.00	0.45
61- 90	0.00	0.00	0.00	0.00	0.00	0.50
91-120	0.00	0.00	0.00	0.00	0.00	0.60
121-150	0.00	0.00	0.00	0.00	0.00	0.60
151-180	0.00	0.00	0.00	0.00	0.00	0.70
181-210	0.00	0.00	0.00	0.00	0.00	0.80
211-365	0.00	0.00	0.00	0.00	0.00	0.90
366-999	0.00	0.00	0.00	0.00	0.00	1.00
	0.00	0.00	0.00	0.00	0.00	0

F	PATIENT CONTRACTS	0.00	1.00	0
A	MA APPLICATION	0.00	1.00	0
Y	MA APPLICATION - LAWYER	0.00	1.00	0
J	MA REJECTS - EPPI	0.00	1.00	0
R	MA REJECTS - LAWYER	0.00	1.00	0
		0.00	0	

ALL F/C'S @ PATIENT BALANCE	PAT. BAL. ALL F/C'S	PAT. BAL. S. V,I,G,F,L,A,Y,Z	PAT. BAL. ALL OTHER F/C'S	Self-Pay Reserve
0- 30	0.00	0.00	0.00	0.40
31- 60	0.00	0.00	0.00	0.45
61- 90	0.00	0.00	0.00	0.50
91-120	0.00	0.00	0.00	0.60
121-150	0.00	0.00	0.00	0.60
151-180	0.00	0.00	0.00	0.70
181-210	0.00	0.00	0.00	0.80
211-365	0.00	0.00	0.00	0.90
366-999	0.00	0.00	0.00	1.00
	0.00	0.00	0.00	0 Self-pay
		0.00		0 MONTH ENDED JUNE 30, N/A NO ENTRY

H	HMO REG		0.00	0.30	0
H	HMO REG-CASES	\$211	0	1.00	0
				0	7130104-95000210
				=====	1202900-95000210
D	HMO CAP		0.00	1.00	0
				0	7130123-95000210
				=====	1202900-95000210
E	KEYSTONE EAST		0.00	0.30	0
				0	7130105-95000210
				=====	1202900-95000210
5	HP-MA	< 210	0.00	0.55	0
		> 210	0.00	1.00	0
			0.00	0	7130107-95000210
			=====	=====	1202900-95000210
7	MCP CARE		0.00	1.00	0
				0	7130113-95000210
				=====	1202900-95000210
8	HLTH-PASS	< 365	0.00	0.80	0
		> 365	0.00	1.00	0
			0.00	0	7130111-95000210
			=====	=====	1202900-95000210
6	OTHER HMO		0.00	0.30	0
				0	7130198-95000210
				=====	1202900-95000210
3	NO - FAULT		0.00	0.55	0
				0	7130115-95000210
				=====	1202900-95000210
4	MOTHER INFANT CARE		0.00	1.00	0
				0	7130199-95000210
				=====	1202900-95000210

(NON-LAB 76%)		Acct. Bal.	Pat. Bal.		
M	0-30	0.00	0.00	0.65	0
	31-60	0.00	0.00	0.65	0
	61-90	0.00	0.00	0.65	0
	91-120	0.00	0.00	0.65	0
	121-150	0.00	0.00	0.65	0
	151-180	0.00	0.00	0.65	0
	181-210	0.00	0.00	0.65	0
	211-365	0.00	0.00	0.65	0
	366-999	0.00	0.00	1.00	0
		0.00	0.00	0.00	0
M	< 180		0.00	0.63	0
	> 180		0.00	1.00	0
			0.00	0	Medicare
			=====	=====	1202900-95000210
				=====	7131011-95000210

Acct. Bal.	Pat. Bal.
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C	0- 30	0.00	0.00	0.00	0.30	0
	31- 60	0.00	0.00	0.00	0.30	0
	61- 90	0.00	0.00	0.00	0.30	0
	91-120	0.00	0.00	0.00	0.30	0
	121-150	0.00	0.00	0.00	0.30	0
	151-180	0.00	0.00	0.00	0.30	0
	181-210	0.00	0.00	0.00	0.30	0
	211-365	0.00	0.00	0.00	0.50	0
	366-999	0.00	0.00	0.00	0.80	0
		0.00	0.00	0.00		0

		Acct. Bal.	Pat. Bal.			
W	0- 30	0.00	0.00	0.00	0.30	0
	31- 60	0.00	0.00	0.00	0.30	0
	61- 90	0.00	0.00	0.00	0.40	0
	91-120	0.00	0.00	0.00	0.40	0
	121-150	0.00	0.00	0.00	0.80	0
	151-180	0.00	0.00	0.00	0.80	0
	181-210	0.00	0.00	0.00	0.80	0

211-365	0.00	0.00	0.00	0.80	0
366-999	0.00	0.00	0.00	0.80	0
	0.00	0.00	0.00		0 C/I
<b>TOTALS</b>			<b>0.00</b>		<b>0 7130117-95000210</b>
					<b>1202900-95000210</b>

Blue Cross				
B	0.00	0.50	0	
2	0.00	0.50	0	
	0.00		0 7130103-95000210	
			<b>1202900-95000210</b>	

P & T > 365	0.00	1.00	0	
P & T < 365	0.00	0.90	0	Med. Ass
	0.00		0 7130102-95000210	
			<b>1202900-95000210</b>	

HILL BURTON (L)	0.00	1.00	0	Charity Care
CHARITY CARE (Z)	0.00	1.00	0	
	0.00		0 7113100-95000210	
			<b>1202900-95000210</b>	

<b>GRAND TOTALS</b>	<b>0</b>	<b>0</b>	<b>ERR</b>
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**6,725,034**

**(6,725,034)**

MEDICAL COLLEGE HOSPITALS  
MAIN CLINICAL CAMPUS  
MCC - OUTPATIENT  
ANALYSIS OF RESERVES

SEQ NO 052 & 055  
PRIV AM RESERVES  
MONTH ENDED JUNE 30, 1997

08-Oct-98  
08:05 AM

ALL F/C'S @ ACCT BALANCE	Acct. Bal. F/C "V"	Acct. Bal. F/C "S"	Acct. Bal. F/C "I"	Acct. Bal. F/C "G"	Total F/C V,S,I & G	Self-Pay Reserve
0-30	0.00	0.00	0.00	0.00	0.00	0.40 0
31-60	0.00	0.00	0.00	0.00	0.00	0.45 0
61-90	0.00	0.00	0.00	0.00	0.00	0.50 0
91-120	0.00	0.00	0.00	0.00	0.00	0.60 0
121-150	0.00	0.00	0.00	0.00	0.00	0.60 0
151-180	0.00	0.00	0.00	0.00	0.00	0.70 0
181-210	0.00	0.00	0.00	0.00	0.00	0.80 0
211-365	0.00	0.00	0.00	0.00	0.00	0.90 0
366-999	0.00	0.00	0.00	0.00	0.00	1.00 0
	0.00	0.00	0.00	0.00	0.00	
						0

F	PATIENT CONTRACTS	0.00	1.00	0
A	MA APPLICATION	0.00	1.00	0
Y	MA APPLICATION - LAWYER	0.00	1.00	0
		0.00		0

ALL F/C'S @ PATIENT BALANCE	PAT. BAL. ALL F/C'S	PAT. BAL. S. V.I.G.F.I.A.Y	PAT. BAL. ALL OTHER F/C'S	Self-Pay Reserve
0-30	0.00	0.00	0.00	0.40 0
31-60	0.00	0.00	0.00	0.45 0
61-90	0.00	0.00	0.00	0.50 0
91-120	0.00	0.00	0.00	0.60 0
121-150	0.00	0.00	0.00	0.60 0
151-180	0.00	0.00	0.00	0.70 0
181-210	0.00	0.00	0.00	0.80 0
211-365	0.00	0.00	0.00	0.90 0
366-999	0.00	0.00	0.00	1.00 0
	0.00	0.00	0.00	
			0.00	0 Self-pay
				0 MONTH ENDED JUNE 30, 19
				N/A NO ENTRY

HMO					
H	HMO REG		0.00	0.25	0 7130104-95000210 ===== 1202900-95000210
D	HMO CAP		0.00	1.00	0 7130123-95000210 ===== 1202900-95000210
E	KEYSTONE EAST		0.00	0.45	0 7130105-95000210 ===== 1202900-95000210
7	MCP CARE		0.00	1.00	0 7130113-95000210 ===== 1202900-95000210
5	HP-MA	< 210	0.00	0.55	0
		> 210	0.00	1.00	0
			0.00		0 7130107-95000210 ===== 1202900-95000210
8	HLTH-PASS	< 365	0.00	0.80	0
		> 365	0.00	1.00	0
			0.00		0 7130111-95000210 ===== 1202900-95000210
6	OTHER HMO		0.00	0.30	0
					0 7130198-95000210 ===== 1202900-95000210
3	NO - FAULT		0.00	0.55	0
					0 7130115-95000210 ===== 1202900-95000210
R	LAWYERS		0.00	1.00	0
4	MOTHER INFANT CARE		0.00	1.00	0
			0.00		0 7130199-95000210 ===== 1202900-95000210

(NON-LAB 76%)		Acct. Bal.	Pat. Bal.			
M	0- 30	0.00	0.00	0.65	0	
	31- 60	0.00	0.00	0.65	0	
	61- 90	0.00	0.00	0.65	0	
	91-120	0.00	0.00	0.65	0	
	121-150	0.00	0.00	0.65	0	
	151-180	0.00	0.00	0.65	0	
	181-210	0.00	0.00	0.65	0	
	211-365	0.00	0.00	0.65	0	
	366-999	0.00	0.00	1.00	0	
		0.00	0.00		0	
M	Renal Total ATB ***		0.00	0.80	0	
	< 180		0.00	0.63	0	Medicare
	> 180		0.00	1.00	0	
			0.00		0	7130101-95000210
					=====	1202900-95000210
(NON-LAB 76%)		Acct. Bal.	Pat. Bal.			
C	0- 30	0.00	0.00	0.30	0	
	31- 60	0.00	0.00	0.30	0	
	61- 90	0.00	0.00	0.30	0	
	91-120	0.00	0.00	0.30	0	
	121-150	0.00	0.00	0.30	0	
	151-180	0.00	0.00	0.30	0	
	181-210	0.00	0.00	0.30	0	
	211-365	0.00	0.00	0.50	0	
	366-999	0.00	0.00	0.80	0	
		0.00	0.00		0	
(NON-LAB 76%)		Acct. Bal.	Pat. Bal.			
W	0- 30	0.00	0.00	0.30	0	
	31- 60	0.00	0.00	0.30	0	
	61- 90	0.00	0.00	0.40	0	
	91-120	0.00	0.00	0.40	0	
	121-150	0.00	0.00	0.80	0	
	151-180	0.00	0.00	0.80	0	
	181-210	0.00	0.00	0.80	0	
	211-365	0.00	0.00	0.80	0	
	366-999	0.00	0.00	0.80	0	
		0.00	0.00		0	C/I

TOTALS

0

0 7130117-95000210  
===== 1202900-95000210

MCCBDRSV WK3

CL 013810

B	0.00	0.50	0	B/C
2	0.00	0.50	0	—
	0.00		0	7130103-95000210
			0	1202900-95000210
P & T < 365	0.00	0.90	0	Med Ass.
P & T > 365	0.00	1.00	0	
	0.00		0	7130102-95000210
			0	1202900-95000210
HILL BURTON (L)	0.00	1.00	0	Charity Care
CHARITY CARE (Z)	0.00	1.00	0	
	0.00		0	7113100-95000210
			0	1202900-95000210

GRAND TOTALS	0	0	0	ERR
	0	0	0	
	12,083,823			
	(12,083,823)			

MEDICAL COLLEGE HOSPITALS  
MAIN CLINICAL CAMPUS  
MCC - OUTPATIENT  
ANALYSIS OF RESERVES

SEQ NO 053  
ONCOLOGY RESERVES  
MONTH ENDED JUNE 30, 1997

06-Oct-98  
08:05 AM

ALL F/C'S @ ACCT BALANCE	Acct. Bal. F/C "V"	Acct. Bal. F/C "S", "R"	Acct. Bal. F/C "T"	Acct. Bal. F/C "G"	Total F/C V,S,I & G	Self-Pay Reserve
0-30	0.00	0.00	0.00	0.00	0.00	0.40
31-60	0.00	0.00	0.00	0.00	0.00	0.45
61-90	0.00	0.00	0.00	0.00	0.00	0.50
91-120	0.00	0.00	0.00	0.00	0.00	0.60
121-150	0.00	0.00	0.00	0.00	0.00	0.60
151-180	0.00	0.00	0.00	0.00	0.00	0.80
181-210	0.00	0.00	0.00	0.00	0.00	0.80
211-365	0.00	0.00	0.00	0.00	0.00	0.90
366-999	0.00	0.00	0.00	0.00	0.00	1.00
	0.00	0.00	0.00	0.00	0.00	0

F	PATIENT CONTRACTS	0.00	1.00	0
A	MA APPLICATION	0.00	1.00	0
Y	MA APPLICATION - LAWYER	0.00	1.00	0
		0.00	0.00	0

ALL F/C'S @ PATIENT BALANCE	PAT. BAL. ALL F/C'S	PAT. BAL. S.V. I.G.F.I.A.Y.Z	PAT. BAL. ALL OTHER F/C'S	Self-Pay Reserve
0-30	0.00	0.00	0.00	0.40
31-60	0.00	0.00	0.00	0.45
61-90	0.00	0.00	0.00	0.50
91-120	0.00	0.00	0.00	0.60
121-150	0.00	0.00	0.00	0.60
151-180	0.00	0.00	0.00	0.80
181-210	0.00	0.00	0.00	0.80
211-365	0.00	0.00	0.00	0.90
366-999	0.00	0.00	0.00	1.00
	0.00	0.00	0.00	0
		0.00	0.00	0

MONTH ENDED JUNE 30, 1997  
N/A NO ENTRY

H	HMO REG	0	0.00	0.00	0	7130104-95000210 1202900-95000210
D	HMO CAP			0.00	1.00	0 7130123-95000210 1202900-95000210
E	KEYSTONE EAST			0.00	0.45	0 7130105-95000210 1202900-95000210
5	HP-MA < 210 > 210	0	# of accts	0.00 0.00	2,090 1.00	0 0
				0.00	0	7130107-95000210 1202900-95000210
7	MCP CARE			0.00	1.00	0 7130113-95000210 1202900-95000210
8	HEALTHPASS			0.00	0.80	0 7130111-95000210 1202900-95000210
6	OTHER HMO			0.00	0.30	0 7130198-95000210 1202900-95000210
3	NO-FAULT			0.00	0.55	0 7130115-95000210 1202900-95000210
4	MOTHER INFANT CARE			0.00	1.00	0
				0.00	0	7130199-95000210 1202900-95000210

(NON-LAB 76%)		Acct. Bal.	Pat. Bal.		
M	0-30	0.00	0.00	0.65	0
	31-60	0.00	0.00	0.65	0
	61-90	0.00	0.00	0.65	0
	91-120	0.00	0.00	0.65	0
	121-150	0.00	0.00	0.65	0
	151-180	0.00	0.00	0.65	0
	181-210	0.00	0.00	0.65	0
	211-365	0.00	0.00	0.65	0
	366-999	0.00	0.00	1.00	0
		0.00	0.00	0.00	0
M	< 180		0.00	0.63	0
	> 180		0.00	1.00	0
			0.00	0.00	0
Medicare 7130101-95000210 1202900-95000210					
Acct. Bal.      Pat. Bal.					
C & W	0-30	0.00	0.00	0.30	0
	31-60	0.00	0.00	0.30	0
	61-90	0.00	0.00	0.30	0
	91-120	0.00	0.00	0.30	0
	121-150	0.00	0.00	0.30	0
	151-180	0.00	0.00	0.30	0
	181-210	0.00	0.00	0.30	0
	211-365	0.00	0.00	0.50	0
	366-999	0.00	0.00	0.80	0
		0.00	0.00	0.00	0
C/I 7130117-95000210 1202900-95000210					
TOTALS					

				Blu Cross
8		0.00	0.50	0
2		0.00	0.50	0
		0	0	0 7130103-95000210
				1202900-95000210
P & T < 365		0.00	0.90	0
P & T > 365		0.00	1.00	0 Med Ass.
		0.00	0	0 7130101-95000210
				1202900-95000210
HILL BURTON (L)		0.00	1.00	0 Charity Care
CHARITY CARE (Z)		0.00	1.00	0
		0.00	0	0 7113100-95000210
				1202900-95000210

GRAND TOTALS	0	0	ERR
=====	1,563,907	=====	
=====	1,563,907	=====	
=====		=====	

MCC8DRSV WK3

CL 013816

MEDICAL COLLEGE HOSPITALS  
MAIN CLINICAL CAMPUS  
MCC - OUTPATIENT  
ANALYSIS OF RESERVES

SEQ NO 054  
SURGICAL RESERVES  
MONTH ENDED JUNE 30, 1997

06-Oct-98  
08:05 AM

ALL F/C'S @ ACCT BALANCE	Acct. Bal. F/C "V"	Acct. Bal. F/C "S"	Fin. Class "S"	Acct. Bal. F/C "T"	Acct. Bal. F/C "G"	Total F/C V,S,T & G	Self-Pay Reserve
0-30	0.00	0.00	0.00	0.00	0.00	0.40	0
31-60	0.00	0.00	0.00	0.00	0.00	0.45	0
61-90	0.00	0.00	0.00	0.00	0.00	0.50	0
91-120	0.00	0.00	0.00	0.00	0.00	0.60	0
121-150	0.00	0.00	0.00	0.00	0.00	0.60	0
151-180	0.00	0.00	0.00	0.00	0.00	0.70	0
181-210	0.00	0.00	0.00	0.00	0.00	0.80	0
211-365	0.00	0.00	0.00	0.00	0.00	0.90	0
366-999	0.00	0.00	0.00	0.00	0.00	1.00	0
	0.00	0.00	0.00	0.00	0.00		
F	PATIENT CONTRACTS				0.00	1.00	0
A	MA APPLICATION				0.00	1.00	0
Y	MA APPLICATION - LAWYER				0.00	1.00	0
					0.00		0

ALL F/C'S @ PATIENT BALANCE	PAT BAL. ALL F/C'S	PAT. BAL. S.V. I.G.F.L.A.Y.Z	PAT. BAL. ALL OTHER F/C'S	Self-Pay Reserve	HMO	
0-30	0.00	0.00	0.00	0.40	0	
31-60	0.00	0.00	0.00	0.45	0	
61-90	0.00	0.00	0.00	0.50	0	
91-120	0.00	0.00	0.00	0.60	0	
121-150	0.00	0.00	0.00	0.60	0	
151-180	0.00	0.00	0.00	0.70	0	
181-210	0.00	0.00	0.00	0.80	0	
211-365	0.00	0.00	0.00	0.90	0	
366-999	0.00	0.00	0.00	1.00	0	
	0.00	0.00	0.00		0	
			0.00		0	

MONTH ENDED JUNE 30, 1997  
NA NO ENTRY

H	HMO REG	0	# of accts	0.00	700.00	0	7130104-95000210 1202900-95000210
D	HMO CAP			0.00	1.00	0	7130123-95000210 1202900-95000210
E	KEYSTONE EAST	0	# of accts	0.00	988	0	7130105-95000210 1202900-95000210
S	HP-MA < 210 > 210	0	# of accts	0.00 0.00	2,090 1.00	0	7130107-95000210 1202900-95000210
				0.00		0	7130107-95000210 1202900-95000210
T	MCP CARE			0.00	1.00	0	7130113-95000210 1202900-95000210
B	HLTH-PASS			0.00	0.80	0	7130111-95000210 1202900-95000210
6	OTHER HMO			0.00	0.30	0	7130198-95000210 1202900-95000210
3	NO - FAULT			0.00	0.55	0	7130115-95000210 1202900-95000210
4	FAM.PLAN			0.00	1.00	0	

0.00	0	7130199-95000210
		1202900-95000210

(NON-LAB 75%)		Acct. Bal.	Pat. Bal.		
M	0-30	0.00	0.00	0.65	0
	31-60	0.00	0.00	0.65	0
	61-90	0.00	0.00	0.65	0
	91-120	0.00	0.00	0.65	0
	121-150	0.00	0.00	0.65	0
	151-180	0.00	0.00	0.65	0
	181-210	0.00	0.00	0.65	0
	211-365	0.00	0.00	0.65	0
	366-999	0.00	0.00	1.00	0
		0.00	0.00		0
M	< 180		0.00	0.63	0
	> 180		0.00	1.00	0 Medicare
			0.00		0 7130101-95000210
					1202900-95000210
		Acct. Bal.	Pat. Bal.		
C	0-30	0.00	0.00	0.30	0
	31-60	0.00	0.00	0.30	0
	61-90	0.00	0.00	0.30	0
	91-120	0.00	0.00	0.30	0
	121-150	0.00	0.00	0.30	0
	151-180	0.00	0.00	0.30	0
	181-210	0.00	0.00	0.30	0
	211-365	0.00	0.00	0.50	0
	366-999	0.00	0.00	0.80	0
		0.00	0.00		0
		Acct. Bal.	Pat. Bal.		
W	0-30	0.00	0.00	0.30	0
	31-60	0.00	0.00	0.30	0
	61-90	0.00	0.00	0.40	0
	91-120	0.00	0.00	0.40	0
	121-150	0.00	0.00	0.80	0
	151-180	0.00	0.00	0.80	0
	181-210	0.00	0.00	0.80	0
	211-365	0.00	0.00	0.80	0
	366-999	0.00	0.00	0.80	0
		0.00	0.00		0 C/I
	<b>TOTALS</b>		0.00		0 7130117-95000210
					1202900-95000210
					Blue Cross
B			0.00	0.50	0
			0.00	0.50	0

2	0.00	0	7130103-95000210
	=====	=====	1202900-95000210
P & T < 365	0.00	0.90	0 Med Ass.
P & T > 365	0.00	1.00	0
	=====	=====	=====
	0.00	0	7130102-95000210
	=====	=====	1202900-95000210
HILL BURTON (L)	0.00	1.00	0 Charity Care
CHARITY CARE (Z)	0.00	1.00	0
	=====	=====	=====
GRAND TOTALS	0	0	ERR
	=====	=====	=====
	6 700,815		
	=====		
	(6,700,815)		
	=====		

MEDICAL COLLEGE HOSPITALS  
 MAIN CLINICAL CAMPUS  
 MCC - OUTPATIENT  
 ANALYSIS OF SELF PAY RESERVES TO A/R BALANCES  
 MONTH ENDED JUNE 30, 1997

06-Oct-98  
 08:05 AM

F/C	PATIENT TYPE	ACCOUNT BALANCE F/C'S V.S.I. & G				PATIENT BALANCE F/C'S H.D.E. 5.7.8.6.3.4.M.C.V.B.2.P & T				ACCT BALANCE FACS F.L. A.Y & Z			TOTAL
		0-30	31-60	61-90	91-120	121-150	151-180	181-210	211-365	366-990			
CLINIC	684,047.49	650,400.47	400,563.24	327,129.27	286,090.09	85,363.33	42,229.15	480,052.82	145,595.55	559,838.38	3,861,915.79	0.00	0.00
E/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIV AMB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OSPU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SSPU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL A/R</b>	<b>684,047.49</b>	<b>650,400.47</b>	<b>400,563.24</b>	<b>327,129.27</b>	<b>286,090.09</b>	<b>85,363.33</b>	<b>42,229.15</b>	<b>480,052.82</b>	<b>145,595.55</b>	<b>559,838.38</b>	<b>3,861,915.79</b>		
RESERVE %	40.0%	45.0%	50.0%	60.0%	60.0%	70.0%	80.0%	90.0%	100.0%	100.0%	100.0%	100.0%	83.3%
RESERVE AMT	153,619	292,680	200,282	196,278	172,018	59,754	33,783	432,048	145,596	559,838	2,445,895	0	0
RESV ON REV ACCR													
RESV ADMIN W/O MISKEY													
<b>TOTAL RESERVE</b>	<b>153,619</b>	<b>292,680</b>	<b>200,282</b>	<b>196,278</b>	<b>172,018</b>	<b>59,754</b>	<b>33,783</b>	<b>432,048</b>	<b>145,596</b>	<b>559,838</b>	<b>2,445,895</b>		

MEDICAL COLLEGE HOSPITALS  
 MAIN CLINICAL CAMPUS  
 MCC - OUTPATIENT  
 ANALYSIS OF SELF PAY RESERVES TO A/R BALANCES  
 MONTH ENDED JUNE 30, 1997

06-Oct-98  
 08:05 AM

F/C	PATIENT TYPE	ACCOUNT BALANCE F/C'S V.S.I. & G			PATIENT BALANCE F/C'S H.D.E.5.7.8.6.3.4.M.C W.B.2.P & T					ACCT BALANCE F/C'S F.L. A.Y & Z		TOTAL
		0-30	31-60	61-90	91-120	121-150	151-180	181-210	211-365	366-999		
CLINIC	084,047.49	650,400.47	400,563.24	327,129.27	260,090.09	85,363.33	42,229.15	480,052.02	145,595.55	559,838.38	3,861,915.79	0.00
ER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIV AMB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OSPU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SSPU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL A/R</b>	<b>084,047.49</b>	<b>650,400.47</b>	<b>400,563.24</b>	<b>327,129.27</b>	<b>260,090.09</b>	<b>85,363.33</b>	<b>42,229.15</b>	<b>480,052.02</b>	<b>145,595.55</b>	<b>559,838.38</b>	<b>3,861,915.79</b>	
RESERVE %	40.0%	45.0%	50.0%	60.0%	60.0%	70.0%	80.0%	90.0%	100.0%	100.0%	100.0%	63.3%
RESERVE AMT	353,819	292,600	200,282	196,278	172,018	59,754	33,783	432,048	145,596	559,838	2,445,895	0
RESV.ON REV ACCR												0
RESV ADMIN W/O MISKEY												
<b>TOTAL RESERVE</b>	<b>353,819</b>	<b>292,600</b>	<b>200,282</b>	<b>196,278</b>	<b>172,018</b>	<b>59,754</b>	<b>33,783</b>	<b>432,048</b>	<b>145,596</b>	<b>559,838</b>	<b>2,445,895</b>	

MEDICAL COLLEGE HOSPITALS - EPPI  
 RESERVE FOR ALLOWANCE CALCULATIONS - INPATIENT  
 FOR THE MONTH OF JUNE 30, 1997

SEQ 002

PER DIEM BAS	MEDICARE (M)	MEDICAID (P & T)	MA-MA APPS (A & Y)	TOTAL MA	MGD MA/PASS (0)
Inhouse	508,039	403,350	93,411	490,770	0
DNFB	177,631	310,640	217,761	528,400	0
Total A/R	685,070	713,999	311,172	1,025,171	0
Total # of Days	456	494	204	698	0
Reimbursement	508	955	955	0	500
Reimbursement	230,738	471,770	194,300	665,160	0
Reserve Amt	454,934	242,229	116,782	350,011	0
	66.35%	33.93%	33.93%	37.53%	35.02%
% OF CHARGE	COMM (C)	SELF-MA APP (A & Y)	SELF (S)	OTH HMO (0)	HMO (H)
Inhouse	14,039	41,087	110,255	0	15,797
DNFB	65,261	97,035	204,555	0	48,766
Total A/R	80,100	139,002	314,810	0	64,563
Reimbursement	75.00%	100.00%	100.00%	75.00%	0.00%
Reimbursement	60,075	139,002	314,810	0	0
Reserve Amt	20,025	0	0	0	64,563

	COUNTY (K)	HEALTH PART (S)	BLUE CROSS (0 & 2)	KEYSTONE (E)	MCP CARE (703)	PPO (LESS 703)	ALLOCATION MA APPS (A & Y)
Inhouse	0	4,402	0	0	0	599,208	135,378
DNFB	0	0	8,941	22,681	0	400,073	315,595
Total A/R	0	4,402	8,941	22,681	0	999,281	450,974
Inhouse	0	3	6	15	0	671	2
DNFB	153	600	1,450	0	1,450	520	15
# cases	0	1,800	1,700	0	0	340,920	295
# days	0	2,602	241	22,681	0	650,381	59.0%
MA %	35.02%	50.11%	27.0%	100.00%	0.00%	65.08%	31.0%
SELF %							

MEDICAL COLLEGE HOSPITALS - EPII  
 SUMMARY OF A/R & RESERVE BALANCES  
 BY FINANCIAL CLASS  
 FOR THE MONTH OF JUNE 30, 1997

	ADDITIONAL ENTRIES			
	A/R BAL	RESERVES	RESV BAL	
MEDICARE	685,070	454,934	66.35%	454,934
MA-MA APPS	311,172	116,782	37.53%	116,782
MEDICAID	713,999	242,229	33.93%	242,229
MGD MA/PAS	0	0	0.00%	0
COUNTY	0	0	0.00%	0
HEALTH PART	4,402	2,602	59.11%	2,602
MCP CARE	0	0	0.00%	0
BLUE CROSS	8,941	241	2.70%	241
KEYSTONE	22,681	22,681	100.00%	22,681
COMM	80,100	20,025	25.00%	20,025
SELF	454,611	0	0.00%	0
OTHER HMO	999,281	650,381	65.08%	650,381
USHC	64,563	64,563	100.00%	64,563
TOTAL	3,345,420	1,574,418	0	1,574,422
INHOUSE TOT	1,791,278			47.00%
DNFB TOTAL	1,554,143			
F/C SUMMARY	3,345,420			
VARIANCE	0	NO F/C CODE		

Inhouse & DNFB Balances per "Financial Class Summary Totals" (PA3110.306) Focus Report  
 Number of Cases per "Financial Class Summary Totals" (PA3110.306) Focus Report  
 Number of Days per "Summary Inpatient/Not Final Bill'd by F/C" (PA3110.307) Focus Report

MAIN CLINICAL HOSPITALS - EPPI  
 RESERVE FOR ALLOWANCES - JOURNAL ENTRY  
 INPATIENT  
 FOR THE MONTH OF JUNE 30, 1997

Description	Account	Center	Debit	Credit
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MCCB0RSV.WK3

CL 013822

Blue Cross Allo	7120103	95000230	241
Medicare Allo	7120101	95000230	454,934
Medicaid Allo	7120102	95000230	359,011
US Healthcare	7120104	95000230	64,564
Other HMO Allo	7120108	95000230	650,061
Keystone Allo	7120105	95000230	22,662
Managed MA Al	7120111	95000230	0
Health Part Allo	7120107	95000230	2,603
Commercial Allo	7120117	95000230	20,025
MCP Care Allo	7120113	95000230	0
Reserve for Allo	1201900	95000230	<u>1,574,422</u>

Subtotal		<u>1,574,422</u>	<u>1,574,422</u>
----------	--	------------------	------------------

Bad Debt Expe	8401100	95000230	0
Reserve for Be	1204100	95000230	0

Total		<u>1,574,422</u>	<u>1,574,422</u>
-------	--	------------------	------------------

Variance		5	
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\* ENTRY BOOKED FOR EXPENSE IN ANOTHER ENTRY SEE J/E \_\_\_\_\_

ALLEGHENY UNIVERSITY HOSPITALS  
MCP DIVISION - EPPI  
RESERVE FOR ALLOWANCES BALANCES  
INPATIENT (1201900/95001210)

09-Apr-97  
03:45 PM

ALLEGHENY UNIVERSITY HOSPITALS  
MCP DIVISION  
RESERVE FOR ALLOWANCES BALANCES  
INPATIENT (1201900)

09-Apr-97  
03:45 PM

	6/30/96	03/31/97	6/30/97
Reserve on IH/DNFB (Unbill)	(1,666,449)	(3,078,468)	(2,920,010)4
Resv on gross accts F/B (a)	(13,847)		(42,511)IM
Additional Reserve MA 5%	280,004	280,004	
MA Apps FB @ Gross	(109,389)	(501,672)	(142,144)
Reserve Accts FB @ Gross			
General Accrual			
MC/MA Outlier Accrual			
A/R Unreconciled Difference		(41,695)	
DC33 Reserve	(265,000)	(68,382)	(85,319)▼
<b>Bal. Reserve for Allowance</b>	<b>(1,774,581)</b>	<b>(3,368,518)</b>	<b>(2,951,675)3</b>

	6/30/96	3/31/97	6/30/97
Reserve on IH/DNFB (Unbilled)	(11,412,085)	(14,036,960)	(9,821,923)1
Resv on gross accts F/B last day of mon	(1,194,992)	(1,534,312)	(899,612)IM
Adjust Reserve per P/A Memo	(114,669)	(114,669)	(114,669)
IP Revenue Adjustment			
MA Apps FB @ Gross	(2,338,714)	(3,351,610)	(3,841,974)1
Accrue BC Indigent Pymt	(1,000)	(1,000)	(1,000)1
Reserve Accts FB @ Gross (per PA)	(506,799)		
DC33 Reserve	(155,000)	33,592	(21,446)▼
A/R Unreconciled Difference			41,695
<b>Bal. Reserve for Allowances</b>	<b>(15,723,259)</b>	<b>(19,004,959)</b>	<b>(14,658,929)3</b>

4 2,920,010  
2 1,574,422  
1,345,588 B

Sum 3 17,610,604 53-2

B EPPI used to use a self-pay calculation to record contractual allowances. By using the self-pay method, AHERF was reserving for final billed accounts. AHERF changed its method of reserving for contractuals at EPPI to be consistent with the other hospitals. This difference relates to the new methodology.  
EPPI did the following:  
Decreased VH and DNFB by \$1.3 million  
Increased the reserve on Commercial by \$360,000  
Moved \$945,000 of contractual reserves to bad debt reserves.

ALLEGHENY UNIVERSITY HOSPITALS  
 MCP DIVISION  
 RESERVE FOR ALLOWANCES BALANCES  
 OUTPATIENT (1202900)

09-Apr-97  
 03:45 PM

	6/30/96	03/31/97	:	06/30/97
Reserve Gross Outpatient	(14,929,699)	(10,479,709)	(12,291,230)	A
Accrued MC With-holds	(29,809)	(29,809)	(29,809)	
General Accrual				
Reserve Unbilled O/P		(201,951)	(441,954)	
DC33 Reserve	(780)	(780)	(780)	
<b>Bal. Reserve for Allowances</b>	<b>(14,960,288)</b>	<b>(10,712,249)</b>	<b>(12,763,773)</b>	<b>53-2</b>
<b>A</b>	Per Rollforward		12,291,230	
	Per O/P Contractual Calc.		<u>11,461,132</u>	<u>53-42</u>
	Difference		830,098	Im



**AHERF**  
**06/30/97**

**Working Paper Name:** SCHC - Contractual Allowances 6/30/97  
**Working Paper Reference:** 00053-57  
**Working Paper Type** OLE

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ST CHRISTOPHER'S HOSPITAL FOR CHILDREN  
RESERVE FOR ALLOWANCE CALCULATIONS - INPATIENT (INVISIO  
For the Month of June 1997

**NOTE:** This w/p represents the inpatient and outpatient bad debt calculations and the summary of reserves for bad debt for both inpatient and outpatient

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**Completed**

**Completed By:** Kristen Heinlein      **Date:** 08/28/97 03:02:17 PM  
**Last Modified By:** Christa L. Porter      **Date:** 09/10/97 04:34:07 PM

**Reviewed**

Christa L. Porter

**Mark for Deletion**

**Modification History:**

Kristen Heinlein

CL 013826

ST. CHRISTOPHER'S HOSPITAL FOR CHILDREN  
RESERVE FOR ALLOWANCE CALCULATIONS - INPATIENT (INVISION)  
For the Month of June 1997

PER CASE BASIS	PA MA (A-01,Other)*	NU/DEL MA (A-02,04)	MA-MA APPS (U-10/11/12)	TITLE V (V)	TOTAL MA	CHAMPUS (C-11)	ALLOCATION MA APPS (U-10/11/12)
Inhouse DNFB							Inhouse DNFB
Total A/R	1,553,787	165,075	331,737	0	2,050,600	30,220	Total A/R
Inhouse DNFB							Inhouse DNFB
Total # of Cases	20	2	1	0	20	1	Total # of Cases
Less Preadmissions	(2)	0	0	0	(2)	0	Less Preadmissions
Net # of Cases	24	2	1	0	27	1	Net # of Cases
Reimbursement Rate	7,148	8,750	7,148	75.00%	8,850	10,803	Reimbursement Rate
Reimbursement Amount	171,504	175,000	6,431	0	184,534	10,803	Reimbursement Amount
Reserve Amount	1,382,283	147,575	325,305	0	1,855,164	28,417	Reserve Amount
	69.0%	69.4%	93.1%		90.5%	72.5%	
PER DIEM BASIS	BLUE CROSS/BC (D,P-33/45)	MEDICARE (M)	US HOSPITAL (H-55/55/72, P-84/87/90)*	OTHER HMO/PO (H-00,Other: P-03/06,21,Other)*	KEYSTONE (H-32,P-51)*	H PARTNERS (N-25)*	MANAGED MA (N-30,N-40,Other)*
Inhouse DNFB							
Total A/R	370,305	0	161,278	204,212	191,358	572,416	774,217
Total # of Days	98	0	43	55	48	100	211
Reimbursement Rate	1,858	2,721	1,886	2,920	1,833	1,420	1,038
Reimbursement Amount	181,248	0	81,628	160,600	87,064	209,800	351,048
Reserve Amount	195,080	0	79,750	43,812	103,374	302,616	422,265
	51.0%		49.4%	21.4%	54.0%	52.0%	54.5%
PER DIEM BASIS	COMMERCIAL (C-Other,W)	TOTAL COMM	SELF-MA APP (U-01/11/12)	SELF (U-01/96,19/32,00)	TOTAL SELF	DC33 (P-22)	CHARITY CARE (F-00)
Inhouse DNFB							
Total A/R	183,709	183,709	30,650	821,052	854,521	0	0
Total # of Days	35	35	3	120	123	0	0
Reimbursement Rate	80.00%	4,084	0	1,524	1,402	1,808	0
Reimbursement Amount	147,039	147,039	0	102,800	102,800	0	0
Reserve Amount	36,780	36,780	30,650	836,782	875,641	0	0
	20.0%	20.0%	100.0%	77.7%	76.7%		

\*Adjusted for individual accounts which were cycle-billed during June 97 (written down to net realizable value at time of billing, but not appearing in June 30 ATB since not yet final billed).

DIRECT CONTRACT  
(D)

Total A/R	0
Total # of cases	0
Reimbursement Rate	30.0%
Reimbursement Amount	0
Reserve Amount	0

ST. CHRISTOPHER'S HOSPITAL FOR CHILDREN  
SUMMARY OF A/R & RESERVE BALANCES  
BY FINANCIAL CLASS  
For the Month of June 2007

	A/R D/L	RESERVES	ADDITIONAL ENTRIES			RESV %	NET A/R
			DR	CR	RESV BAL		
PA MA	1,553,787	1,362,283			1,362,283	0.0%	171,504
NUDEL MA	165,075	147,575			147,575	0.4%	17,500
MA-MA APPG	331,737	325,306			325,306	0.1%	0,431
TITLE V	0	0			0		0
CHAMPUS (Commercial)	39,220	28,417			28,417	72.5%	10,803
BLUE CROSS	376,306	195,060			195,060	51.8%	181,246
US HEALTHCARE	151,278	79,750			79,750	49.4%	81,528
OTHER HMO	204,212	43,012			43,012	21.4%	160,600
KEYSTONE	191,358	103,374			103,374	54.0%	87,984
HPARTNERS	572,410	302,616			302,616	52.0%	250,000
MANAGED MA	774,217	422,289			422,289	54.5%	331,942
COMMERCIAL	163,794	30,700			30,700	20.0%	147,013
MEDICARE	0	0			0		0
SELF PAY	821,642	630,782			630,782	77.7%	182,880
SELF-MA APPS	36,860	36,860			36,860	100.0%	0
UNIT-COUNCIL 23	0	0			0		0
DIRECT CONTRACTING	0	0			0		0
CHARITY CARE	0	0			0		0
<b>TOTAL</b>	<b>5,411,029</b>	<b>3,742,563</b>	<b>0</b>	<b>0</b>	<b>3,742,563</b>	<b>69.2%</b>	<b>1,669,266</b>
<b>INHOUSE TOTAL</b>	<b>3,930,352</b>				<b>69.2%</b>		<b>30,856</b>
<b>DNFB TOTAL</b>	<b>2,844,205</b>						
<b>F/C SUMMARY TOTALS</b>	<b>0,774,556</b>				<b>Sum 1 =</b>	<b>675,641</b>	<b>3</b>
<b>VARIANCE</b>	<b>1,362,628</b>	NO F/C CODE			<b>2</b>	<b>3,742,663</b>	
					<b>3</b>	<b>675,641 A</b>	
						<b>3,007,072 4</b>	

Inhouse & DNFB Balances per "Financial Class Summary Totals" (PAJ110.300) Focus Report

Number of Cases per "Financial Class Summary Totals" (PAJ110.300) Focus Report

Number of Days per "Summary Inpatient/Not Final Billed by F/C" (PAJ110.307) Focus Report

A. CAL notes that Self Pay should be deducted from the calculation because it is reserved 100% in the Allowance account.

ST. CHRISTOPHER'S HOSPITAL FOR CHILDREN  
RESERVE FOR ALLOWANCES - JOURNAL ENTRY  
INPATIENT  
For the Month of June 1997

Description	Account	Center	Debit	Credit	F/C
Blue Cross Allow IP	7120103	95000220	105,060		(B-13/45)
Medicare Allow IP	7120101	95000220	0		(M)
Medicaid Allow IP	7120102	95000220	1,656,164		(A-01,02,04, OTHER; U-10/11/12)
US Healthcare Allow IP	7120104	95000220	70,750		(H-05/09/72 P-84/87/00)
Other HMO Allow IP	7120195	95000220	41,812		(H-8, OTHER; P-03/03/21, OTHER)
Keystones Allow IP	7120105	95000220	103,374		(H-38, P-51)
Commercial Allow IP	7120117	95000220	65,177		(C/W- OTHER)
HPartners Allow IP	7120107	95000220	302,618		(H-25)
Other Allow IP (Dr. Contract.)	7120109	95000220	0		(D)
Managed MA Allow IP	7120111	95000220	422,259		(H-30, N-40, OTHER)
DCIS	7120113	95000220	0		(P-Z)
Charity Care IP	7103106	95000220	0		(F-00)
Reserve for Allow	1201900	95000220		3,057,022	

<b>Subtotal</b>		<b>3,057,022</b>	<b>1,067,022</b>
<b>Bad Debt Expense</b>			
840,1100	95000220	675,641	
1204100	95000220		675,641
<b>Total</b>		<b>3,742,653</b>	<b>1,742,653</b>

0  
ST. CHRISTOPHER'S HOSPITAL FOR CHILDREN 06-OCT-08  
RESERVE FOR ALLOWANCE BALANCES 07:54 AM ST. CHRISTOPHER'S HOSPITAL FOR CHILDREN 06-OCT-08  
INPATIENT (1202900) 07:54 AM RESERVE FOR ALLOWANCE BALANCES  
OUTPATIENT (1202900)

- PATCOM A/R balances previously written off in their entirety; these payments were subsequently applied against 344S/Invision A/R.

3 3,200.883  
4 3,067.022  
133.861 2m



AHERF  
06/30/97

Working Paper Name: AGH - Contractual Allowance 6/30/97  
Working Paper Reference: 0053-61  
Working Paper Type: OLE, Prepared by Client

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AGH  
Contractual Allowances  
6/30/97

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Completed

Completed By: Kristen Heinlein Date: 08/27/97 12:54:29 PM  
Last Modified By: Christa L. Porter Date: 09/10/97 04:34:07 PM

Reviewed

Christa L. Porter

Mark for Deletion

Modification History:

Kristen Heinlein  
Brian W. Christian

CL 013869

AGH  
Contractual Allowances  
6/30/9725-Jul-97  
04:21 PMCHARGE DIFFERENTIAL CALCULATION  
JUNE 30, 1997

FACILITY:	PERCENTAGES FOR GL RECORDING						PRIOR MONTHS CHARGE DIFFERENTIAL	CHRG DIFF G/L/1201900 CHANGE DR/(CR)	CONTRAC ALLOW GL/AC IN	CONTRAC ALLOW POSTING	
	CASES	DAYS	GROSS A/R	COLLECTION FACTOR	NET A/R	CHARGE DIFFERENTIAL					
<b>INPATIENT</b>											
BLUE CROSS - ADULT (B)											
IN HOUSE	131	1,003	\$4,954,398	\$1.025	\$1,830,475	\$3,123,923	\$2,913,916				
DNFB	82	305	1,581,719	1.025	660,125	915,594	1,559,058				
	213	1,368	6,835,117		2,496,600	4,039,517	4,472,972				
<b>BLUE CROSS - NURSERY (B)</b>											
IN HOUSE	5	7	7,419	\$312	\$2,184	\$5,235	\$5,235				
DNFB	4	9	5,623	312	2,808	2,815	2,815				
	9	16	13,042		4,992	8,050	8,050				
<b>COMMERCIAL INS (C)</b>											
IN HOUSE	24	106	790,903	0.8500	\$672,269	\$118,636	\$114,783				
DNFB	11	48	198,855	0.8500	169,027	29,828	39,099				
	35	234	989,759		841,296	148,464	153,870				
<b>MEDICARE (M)</b>											
IN HOUSE	183	1,590	7,270,052	\$11,883 *	2,174,589	\$5,096,363	\$5,633,924				
DNFB	78	541	1,718,599	11,883	903,108	5815,451	\$1,731,245				
	259	2,131	8,989,510		3,077,697	5,911,813	7,307,169				
<b>MEDICAID (E, K, X)</b>											
IN HOUSE	33	226	914,979	\$5,320 *	175,560	739,419	315,087				
DNFB	133	619	1,785,300	5,320	707,560	1,077,740	1,300,004				
	259	N/A	1,788,079	5,320	1,377,890	410,199	400,919				
<b>ALLEGHENY HMO (G)</b>											
IN HOUSE	0	0	0	0.0000	0	0	0				
DNFB	0	0	0	0.0000	0	0	0				
	0	0	0	0.0000	0	0	0				
<b>ACT (A)</b>											
IN HOUSE	7	95	405,336	0.6000	291,201	194,134	200,010				
DNFB	10	39	146,210	0.6000	87,726	58,484	88,757				
	17	134	631,546		378,927	252,818	268,766				
<b>WORKERS COMP (W)</b>											
IN HOUSE	7	61	393,290	0.6200	243,034	149,446	65,338				
DNFB	5	18	38,928	0.6200	24,134	14,792	58,290				
	12	70	432,208		267,968	164,238	123,032				
<b>GATEWAY (H)</b>											
IN HOUSE	12	65	234,238	\$1,054	68,510	165,720	98,145				
DNFB	8	35	81,780	1,054	38,890	44,890	47,158				
	20	100	316,018		103,400	210,618	143,303				
<b>OTHER HMO (H)</b>											
IN HOUSE	75	872	2,431,170	0.7000	1,701,819	729,351	488,729				
DNFB	49	187	610,557	0.7000	427,390	181,167	492,804				
	124	859	3,041,727		2,129,209	912,518	981,333				
<b>RESERVES - FYE 6/30/97</b>											
						0	500,000	500,000	7120190		
						(1,715,000)	(2,500,000)	(785,000)	7120101	785,000	
						1,500,000	1,500,000	0	7120101	(1,250,000)	
						TOTAL INPATIENT	11,583,069	13,660,195	53-2	18,057,304	\$1,397,110
											(\$2,647,110)

\* NOTE: Rates for inhouse are in recognition that the majority of costs are incurred in the first few days of a stay and because no recognition is given relative to the outlier status of any cases (Inhouse, D.N.F.B. or Final Billed).

CL 013870

<b>OUTPATIENT</b>									
BLUE CROSS (B)	++	\$0	0.4800	\$0	\$0	\$0	\$0	7130103	\$0
MEDICARE (J&M)		12,514,897	0.4600	5,758,853	6,758,044	6,205,312	(552,732)	7130101	52,732
MEDICAID (FAX)	S	0	0.2000	0	0	0	0	7130102	0
M/A Out-of-State (K)	S	0	0.2000	0	0	0	0	7130102	0
ALLEGHENY HMO (G)		0	0.0000	0	0	0	0	7130150	0
<b>HMO/PPO (H)</b>	<i>From Bill of Service</i>								
HealthAmerica	S	0	0.6000	0	0	0	0	0	
Preferred Health		0	0.7500	0	0	0	0	0	
Other HMO @ 70% Allow		0	0.3000	0	0	390	390	0	
Health Assurance	S	0	0.6000	0	0	0	0	0	
US Healthcare - Other		1,496,723	0.5000	748,362	748,361	829,845	81,484		
US Healthcare - MC, AGH & Premier		1,171,819	0.4000	468,728	703,091	842,023	138,932		
Health Plan Upper O	S	0	0.7000	0	0	0	0	0	
Diversified Group	S	0	0.6000	0	0	0	0	0	
Prudential Health		0	0.6000	0	0	0	0	0	
Aetna Health Partner B		0	0.7000	0	0	0	0	0	
Other HMO @ 30% Allow		52,541	0.7000	38,779	15,762	18,126	384		
Gateway		2,578,433	0.3000	773,530	1,004,903	1,624,962	(179,941)		
Keystone		58,636	0.7000	39,645	16,991	16,017	(974)		
Other HMO @ 40% Allow		333,496	0.6000	212,098	141,398	54,554	(86,834)		
Other HMO @ 60% Allow		708,503	0.4000	202,601	423,902	420,958	(2,944)		
Other HMO		0	0.6000	0	0	109,063	109,063		
<b>Total HMO/PPO</b>		8,416,151		2,561,743	3,854,406	3,913,948	55,540	7130190	(59,540)
<b>W/C ACT 44 (W)</b>	++	0	0.6000	0	0	0	0		
<b>AUTO ACT 6 (A)</b>	S	0	0.6000	0	0	0	0		
<b>CHAMPUS (E)</b>	<i>From Bill of Service</i>	60,814	0.6000	36,488	24,326	29,424	5,098	7130190	(5,098)
<b>CUSHION - FYE 6/30/97</b>	@@								
Blue Cross O/P unposted allowances				500,000		1,000,000	500,000	7130101	
Unposted Allowances				0		0	0	7130103	
<b>TOTAL OUTPATIENT - AGH</b>		18,991,862		500,000		500,000	0	7130190	
<b>TOTAL INPATIENT AND OUTPATIENT</b>		<b>\$44,430,148</b>		<b>\$3,155,064</b>	<b>11,630,778 53-2</b>	<b>11,648,684</b>	<b>\$11,908</b>		<b>(\$11,908)</b>
				<b>\$10,918,173</b>	<b>\$22,796,973</b>	<b>\$27,705,989</b>	<b>\$2,409,018</b>		

\* - BC O/P A/R written down to net collectable at time of billing, effective 3-1-96 for FYE 6-30-98 & subsequent, therefore based on review of the affected Int. Plan Codes with PFSG, determined that effective 3-31-98 the current portion (0-30 days) of the aging based on visit data to be excluded from Charge Diff. calculation. Such excluded portion to be increased by the next oldest aging category each subsequent month during FYE 6-30-98, so that MA O/P A/R completely excluded by December 31, 1996.

## - Gross A/R amounts based on billed Insurance Plan code - source, Bill Gedman, Patient Accounting - see detail following.

@@ - Such represents additional MC O/P reserves.

S - Auto Allowance posted by Medipec system at time of billing, therefore, no charge diff. required.

^ - BC O/P gross A/R per Focus O/P aging report @ 7-31-98 - aged from date of last service, as such properly includes \$1,000,000 of \$1,298,437 BC advance truncated from the Medipec O/P aged trial balance due to a system limitation that only allows six digits left of decimal place for specific patient transactions/account balance.

++ - WC O/P A/R written down to not collectable at time of billing, effective 5-1-96 & subsequent - confirmed such based on review of the average O/P WC A/R account balance by aging category for accounts 0 - 60 days old (\$325k/account) and accounts 61-120 days old (\$929k/account), therefore the average account balance decreased \$400 or 43%. Such appears reasonable, therefore determined that effective 5-31-98 the current portion (0-30 days) of the aging based on visit data to be excluded from Charge Diff. calculation. Such excluded portion to be increased by the next oldest aging category each subsequent month during FYE 6/30/98, so that WC O/P A/R completely excluded by February 28, 1997

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VP CCC (SNE) BLUE CROSS (V)												
	IN HOUSE	9	75	\$4,638	\$528	\$39,600	\$55,038	\$50,648				
	DNFB	9	62	79,602	528	32,738	46,866	17,871				
		18	137	174,240		72,336	101,904	68,320				
MEDICARE (T)	IN HOUSE	36	381	387,822	\$408	146,566	\$241,256	\$274,090				
	DNFB	18	202	243,382	408	82,012	161,370	54,130				
		54	583	631,204		228,578	402,626	326,220				
MEDICAID (Y)	IN HOUSE	3	14	16,544	\$0	0	16,544	23,447				
	FINAL BILLED	6	N/A	47,126	0	0	47,126	172,603				
	DNFB	3	29	28,500	0	0	28,500	0				
		12	43	90,170		0	90,170	196,051				
	TOTAL INPATIENT CCC (SNE)			<u>\$895,813</u>		<u>\$300,914</u>	<u>\$595,000</u>	<u>\$593,000</u>	<u>(\$2,109)</u>			<u>\$2,109</u>

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